

*Central Louisiana Coalition to Prevent
Homelessness, Inc.*

Alexandria, Louisiana

May 31, 2018

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Accountant's Review Report

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

We have reviewed the accompanying financial statements of Central Louisiana Coalition to Prevent Homelessness, Inc. (a nonprofit organization), which comprise the statement of financial position as of May 31, 2018, 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 management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

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

Accountant's Conclusion

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

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
CINDY L. HUMPHRIES, C.P.A.

DEBORAH R. BURN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN T. RENEROW, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
Alexandria, Louisiana

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information, and based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Payne, Moore & Herrington, LLP.

Certified Public Accountants
Alexandria, Louisiana

August 20, 2018

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Financial Position
May 31, 2018

Exhibit A

Assets		
Current Assets		
Cash	\$	70,122
Grants receivable		72,138
Total Current Assets		142,260
Investments - Central LA Community Foundation		3,799
Property and Equipment (Net of Accumulated Depreciation)		601,065
Total Assets	\$	747,124
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$	634
Accrued vacation		7,194
Payroll withholdings		6,610
Deferred revenue		1,098
Note payable - current portion		6,005
Total Current Liabilities		21,541
Long-Term Liabilities		
Note payable		162,621
Total Long-Term Liabilities		162,621
Net Assets		
Unrestricted		562,962
Total Net Assets		562,962
Total Liabilities and Net Assets	\$	747,124

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Activities
Year Ended May 31, 2018

Exhibit B

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains (Losses), and Other Support			
Grant income			
HUD	\$ -	\$ 278,583	\$ 278,583
HUD through Louisiana Housing Corporation	-	37,708	37,708
City of Alexandria	-	32,500	32,500
Other	73,102	-	73,102
Contributions	49,238	13,630	62,868
Fundraising	48,552	-	48,552
Special event revenue	7,995	-	7,995
Dues and miscellaneous	6,012	-	6,012
Fees	26,575	-	26,575
Interest income	96	-	96
Unrealized gain (loss) on investments	207	-	207
Net assets released from restrictions	477,864	(477,864)	-
Total Revenues, Gains (Losses), and Other Support	<u>689,641</u>	<u>(115,443)</u>	<u>574,198</u>
Expenses			
Program services			
Louisiana Integrated Treatment Services (LITS)	157,611	-	157,611
Homeless Management Information System (HMIS)	88,203	-	88,203
Rapid Rehousing (RRH)	89,854	-	89,854
Outreach	93,071	-	93,071
Continuum of Care (CoC)	39,471	-	39,471
Support services			
Management and general	41,105	-	41,105
Fundraising	18,600	-	18,600
Total Expenses	<u>527,915</u>	<u>-</u>	<u>527,915</u>
Change in Net Assets	161,726	(115,443)	46,283
Net Assets, Beginning of Year	<u>401,236</u>	<u>115,443</u>	<u>516,679</u>
Net Assets, End of Year	<u>\$ 562,962</u>	<u>\$ -</u>	<u>\$ 562,962</u>

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
Statement of Cash Flows
Year Ended May 31, 2018

Exhibit C

Cash Flows from Operating Activities

Change in net assets	\$ 46,283
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:	
Depreciation	21,268
Unrealized (gain) loss on investments	(207)
Changes in operating assets and liabilities:	
Grants receivable	(38,740)
Accounts payable	(79,971)
Payroll withholdings	1,603
Deferred revenue	398
Net Cash Provided by (Used in) Operating Activities	(49,366)

Cash Flows from Investing Activities

Purchase of property and equipment	(259,612)
Interest and dividends reinvested	(26)
Net Cash Provided by (Used in) Investing Activities	(259,638)

Cash Flows from Financing Activities

Principal payments on long-term borrowing	(9,341)
Proceeds from long-term borrowing	170,131
Net Cash Provided by (Used in) Financing Activities	160,790

Net Increase (Decrease) in Cash (148,214)

Cash, Beginning of Year 218,336

Cash, End of Year \$ 70,122

Additional Required Disclosures:

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. Interest paid during the year ended May 31, 2018 totaled \$3,792.
3. No income taxes were paid during the year ended May 31, 2018.
4. There were no material noncash investing or financing transactions during the year ended May 31, 2018 that affected recognized assets or liabilities.

See accompanying notes and independent accountant's review report.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

1. Nature of Activities and Significant Accounting Policies

Nature of Activities

The Central Louisiana Coalition to Prevent Homelessness, Inc. (the Coalition) is a nonprofit corporation located in Alexandria, Louisiana that was formed to end homelessness in the Central Louisiana area by providing sustainable housing to homeless individuals. The mission of the Coalition is to identify, advocate, and mobilize community resources to ensure all people in Central Louisiana have access to stable homes. Program activities conducted in pursuit of this mission are described as follows:

- *LITS Housing – Louisiana Integrated Treatment Services (LITS)* is a permanent supportive housing program that provides housing and supportive services for individuals who are considered chronically homeless with a co-occurring disability (diagnosis of a mental illness and a history of or current substance abuse disorder.) The goal is to assist chronically homeless individuals and families with maintaining permanent housing.
- *HMIS – The Homeless Management Information System (HMIS)* is a web-based database used to track and report homelessness services and shelter stays in an effort to reduce service duplications within the community and to understand local trends in homelessness.
- *RRH – Rapid Rehousing* is a program designed to quickly move families and individuals from homelessness into permanent housing by assisting with rental deposits, first month's rent, utility deposits, and limited rental assistance, as well as supportive services, to ensure housing stability.
- *Outreach – The Outreach* program conducts street outreach activities to locate and identify individuals who regularly sleep unsheltered or in places not meant for human habitation. The program provides case management and support to assist individuals with locating appropriate housing and/or shelter and accessing services. The *Outreach* program also provides a one-stop homelessness resource center organized for the purpose of assisting homeless persons and families with obtaining an income, providing a hygiene center for people experiencing homelessness, and meeting some basic needs of homeless individuals to assist them with securing income and housing.
- *CoC – The Continuum of Care (CoC)* is a federally-recognized designation for a collective impact collaboration within a community. The Coalition serves as the CoC collaborative applicant for the Central Louisiana region, a designation by the U.S. Department of Housing and Urban Development (HUD). In this role, the Coalition is responsible for submitting the community's grant applications and homelessness reports to HUD on behalf of its members for CoC and Emergency Solutions Grant Program (ESGP) funds.

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recorded at the time liabilities are incurred. Additionally, the financial statement presentation follows the requirements of generally accepted accounting principles in the United States (GAAP), which requires the Coalition 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.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

- *Unrestricted net assets* – Net assets that are not subject to significant donor-imposed stipulations.
- *Temporarily restricted net assets* – Net assets subject to certain donor-imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by actions of the Coalition or by the passage of time.
- *Permanently restricted net assets* – Net assets subject to donor-imposed or other legal restrictions that require these assets to be maintained in a perpetual manner.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Coalition defines cash and cash equivalents as cash on hand, amount held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less, unless subject to donor-imposed restrictions to invest for long-term purposes, are considered short-term.

Promises to Give

As required by GAAP, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

Grants Receivable

The Coalition uses the allowance method to determine uncollectible grants receivable. In the opinion of management, grants receivable are considered entirely collectible; therefore, no allowance for uncollectibles at May 31, 2018 has been included in the statement of financial position. Furthermore, management considers the entire balance to be collectible within one year.

Investments

Central Louisiana Coalition to Prevent Homelessness, Inc. reports all investments in marketable securities with readily determinable values and all investments in debt securities at their fair value in the statement of financial position. Investments in cash management funds are stated at cost, which approximates fair value. Net realized and unrealized gains and losses on investments are reported in the statement of activities as increases or decreases in the respective net asset classes.

Property and Equipment

Property and equipment are stated at cost or, if donated, at the approximate fair market value, if material and reasonably determinable, at the time of donation. The Coalition capitalizes property and equipment if its value is \$500 or more and its useful life is more than one year. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Those lives range from 3 to 40 years. The cost of maintenance and repairs is charged to expense as incurred; however, significant maintenance and repairs that improve or extend the useful lives of the respective assets are capitalized at cost.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

Accrued Vacation

Vacation is earned at varying rates by qualifying full-time and part-time employees depending on length of service. Employees are allowed to carry forward a maximum of 5 to 20 days of unused vacation from the previous year, depending on their employment status (i.e., full-time or part-time). The liability at year-end is shown as a current liability in the statement of financial position. Qualifying full-time and part-time employees may also accrue up to 30 days of sick leave, but they are not paid for unused sick leave upon termination of employment. Therefore, no liability for accrued sick leave is reflected in the accompanying financial statements.

Deferred Revenue

Payments for membership dues received on or before the financial statement date for subsequent membership periods are reported as deferred revenue in the statement of financial position. Payments received in advance for Homeless Management Information System (HMIS) access fees are also reported as deferred revenue in the statement of financial position. Such membership dues and HMIS access fees are recognized as revenue in the applicable membership or access period.

Contributions and Grants

Contributions and grants are recognized as revenues when received or unconditionally pledged. All contributions and grants are available for unrestricted use unless specifically restricted by the donor. Donor-restricted contributions are reported as an increase in temporarily restricted or permanently restricted net assets depending on the nature of the restriction. When the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services

Volunteers are utilized extensively for both program and supporting services. Contributed services are recognized if the services require specialized skills and the Coalition would be required to purchase these services if donated services were not available. Contributed services received and recognized as revenue during the year ended May 31, 2018, in the amount of \$8,520 were related to architect fees for building renovations for the Homeless Resource Center.

Donated Materials and Supplies

The Coalition receives various materials and supplies which are distributed to homeless individuals. Most of the items distributed by the Coalition have little or no fair market value; however, large quantities of food and hygiene products are collected, stored, and distributed. The distribution of food and hygiene products is an important component of the Coalition's program activities. Donated materials and supplies are recorded at cost or estimated fair value determined at the date of donation.

Donated materials and supplies received and recognized as revenue for the year ended May 31, 2018, have been included in the statement of activities as contributions in the amount of \$5,772 and fundraising income in the amount of \$6,520. Since the materials and supplies inventory on hand at year-end was not material to the financial statements taken as a whole, no amount has been reflected in the accompanying statement of financial position for the value of materials and supplies inventory at May 31, 2018.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

Tax-Exempt Status and Tax Positions

The Coalition qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law. The Organization is not classified as a private foundation. Since the Organization is exempt from federal and state income tax liability, no provision is made for current or deferred income tax expense.

For the year ended May 31, 2018, management of the Coalition believes it has adequate support for all material tax positions, and that it is more likely than not, based on the technical merits, that the positions will be sustained upon examination.

All tax-exempt entities are subject to review and audit by federal, state, and other applicable agencies. Such agencies may review the taxability of unrelated business income or the qualification of the tax-exempt entity under the Internal Revenue Code and applicable state statutes. With few exceptions, the Coalition is no longer subject to U.S. federal tax examinations for the years ending before May 31, 2016.

State Tax Credit for Qualified Rehabilitation of Historic Structure

In February 2018, the Louisiana Division of Historic Preservation certified \$383,474 of rehabilitation expenditures incurred by the Coalition for the Homeless Resource Center (HRC) building. Under R.S. 47:6019, the Coalition is eligible to receive twenty-five percent of total eligible renovations through the Louisiana Department of Revenue (LDR), upon confirmation of the certified amount of the tax credit by the LDR.

Final certifications were submitted to the LDR in February 2018 for confirmation of the amount of tax credit earned. Once the LDR grants the tax incentives, the Coalition intends to sale credits for seventy to eighty cents on the dollar. Management estimates the value of the credits to be \$95,869. Once they are sold, the amounts received will reduce the costs capitalized in the building.

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. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through August 20, 2018, the date which the financial statements were available for issue. Management's evaluation revealed no subsequent events that require disclosure.

2. Cash

Cash on hand	\$	100
Non-interest bearing checking accounts		51,261
Interest bearing money market account		<u>18,761</u>
	\$	70,122

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

3. Grants Receivable

Grants receivable consisted entirely of unconditional promises to give. Details regarding the amount reported on the statement of financial position at May 31, 2018 are provided as follows:

United Way of Central Louisiana, Inc.	\$	3,167
HUD Continuum of Care Program Grant		38,484
HUD Emergency Solutions Grant passed through Louisiana Housing Corporation		<u>30,487</u>
	\$	<u>72,138</u>

4. Investments

On December 31, 2001, the Coalition established a non-endowed agency fund at the Central Louisiana Community Foundation (the Foundation), by transferring \$1,000 into this fund. The fund is held by the Foundation for the purpose of administering funds for various charitable, cultural, educational, and scientific purposes and organizations primarily in the Central Louisiana community. These funds are not subjected to restrictions whether by donor or otherwise, nor are they required to be held permanently or for any designated purposes other than charitable purposes within the corporate powers of the Coalition. The principal and earnings may be expended in whole or in part as stated in the agreement.

The Coalition may request distribution of all or part of the principal it contributes to the fund as well as any income from the fund. The Board of the Foundation will grant such a request if it concludes that such a distribution is consistent with the charitable purposes of the fund. If the Foundation ceases to be a qualified charitable organization or if the Foundation proposes to dissolve, the assets of the fund shall be distributed to the Coalition. At that time, if the Coalition is not then a qualified charitable organization, the Foundation shall distribute the assets of the fund in a manner and to any organization serving the Central Louisiana community that satisfies the requirements of a qualified charitable organization and serves purposes similar to those of the Coalition. The investments are presented in the financial statements at fair value of \$3,799 at May 31, 2018, as reported by the Central Louisiana Community Foundation.

The Coalition discloses estimated fair value for all financial instruments and non-financial instruments measured at fair value on a recurring basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Coalition uses Level 2 as their valuation approach when applicable. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels as follows:

- Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The Coalition uses the appropriate valuation technique based on the available inputs to measure the fair value of its investments.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

Description	Cost	Fair Value Measurement at Reporting Date Using			
		Total 05/31/18	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment in Central LA Community Foundation	\$ 2,305	\$ 3,799	\$ -	\$ 3,799	\$ -

5. Property and Equipment

Building	\$ 553,418
Equipment	65,020
Vehicle	<u>21,358</u>
Total property and equipment	639,796
Accumulated depreciation	<u>(38,731)</u>
Property and equipment, net of accumulated depreciation	\$ 601,065

Depreciation expense for the year ended May 31, 2018 was \$21,268.

6. Note Payable

On February 23, 2017, the Coalition entered into an unsecured line of credit in the amount of \$250,000 with First Federal Bank of Louisiana. This line of credit required monthly interest payments and had a stated simple interest rate of 3.5%. On February 21, 2018, this line of credit was refinanced as an installment note in the amount of \$170,131 with First Federal Bank of Louisiana with the following terms. Payments of \$991, including interest at 3.5%, shall be made monthly through January 21, 2023. The loan is secured by real estate. The loan matures on February 21, 2023 and a single balloon payment of \$139,149 will be due on that date.

First Federal Bank of Louisiana	\$ 168,626
Less: Current portion	<u>6,005</u>
Long-term portion	<u>\$ 162,621</u>

Future maturities of the note payable are as follows:

Years ending May 31:	
2019*	\$ 6,005
2020	6,206
2021	6,445
2022	6,678
2023	<u>143,292</u>
Total	<u>\$ 168,626</u>

* Classified as a current liability.

Central Louisiana Coalition to Prevent Homelessness, Inc.
May 31, 2018
Notes to Financial Statements

7. Conditional Promises to Give

The Coalition is the recipient of HUD (U.S. Department of Housing and Urban Development) Continuum of Care (CoC) grant for LITS (Louisiana Integrated Treatment Services) and HUD ESG (Emergency Solutions Grant) passed through LHC (Louisiana Housing Corporation), both of which are available on a cost reimbursement basis. Based on the terms of the grant agreements, the LITS and ESG awards are not considered revenue until expenses qualifying for reimbursement are incurred. Accordingly, the unexpended portions of LITS and ESG awards are considered to be conditional promises to give. At May 31, 2018, conditional promises to give from LITS and ESG awards were \$62,567 and \$17,704, respectively.

8. Contingent Liabilities

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the Coalition. The Coalition's management believes disallowances, if any, will not be material.

9. Significant Concentrations

Credit Risk

The Coalition maintains its cash balances with financial institutions in the Central Louisiana area. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC). As provided under the FDIC, interest bearing and non-interest bearing deposit accounts are insured up to \$250,000. There were no uninsured cash balances at May 31, 2018.

The Coalition's investment in the Central Louisiana Community Foundation of \$3,799 is uninsured.

Funding Sources

The U.S. Department of Housing and Urban Development (HUD) provided \$316,291 in grants during the year ended May 31, 2018, which is approximately 55% of total revenue and support. Without these grants, programs would be significantly affected.

10. Lease

The Coalition leased office space from an unrelated party under a month-to-month operating lease through October 2017. Rental payments consisting solely of minimum rentals amounted to \$1,600 for the year ended May 31, 2018.

Supplementary Information

**Central Louisiana Coalition to Prevent Homelessness, Inc.
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
Year Ended May 31, 2018**

Schedule 1

Kendra Gauthier, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary and related payroll taxes	<u>\$ 59,113</u>
Total	<u><u>\$ 59,113</u></u>

See independent accountant's review report.

*Central Louisiana Coalition to Prevent
Homelessness, Inc.*

*Agreed-Upon Procedures Report
on Federal, State, and Local Awards*

Alexandria, Louisiana

May 31, 2018



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Accountant's Report on Applying Agreed-Upon Procedures on Federal, State, and Local Awards

To the Board of Directors of Central Louisiana Coalition to Prevent Homelessness, Inc. and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Central Louisiana Coalition to Prevent Homelessness, Inc. (the Organization), and the Louisiana Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended May 31, 2018, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Federal, State, and Local Awards

- 1. Procedure: Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Organization's management.

Results:

- a) The Organization provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended May 31, 2018. No exceptions were noted as a result of performing this procedure.

Table with 4 columns: Grant Name, Grant Year, CFDA No., Amount. Rows include U.S. Department of Housing and Urban Development Continuum of Care - LITS (2017-2018, 14.267, \$ 134,922) and U.S. Department of Housing and Urban Development Continuum of Care - HMIS (2017-2018, 14.267, 59,353).





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To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
and the Louisiana Legislative Auditor

<u>Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
U.S. Department of Housing and Urban Development – Emergency Solutions Grant Program (ESGP) passed through Louisiana Housing Corporation	2017-2018	14.231	30,323
U.S. Department of Housing and Urban Development Continuum of Care Planning Activities	2017-2018	14.267	21,146
U.S. Department of Housing and Urban Development Continuum of Care - RRH	2017	14.267	50,101
U.S. Department of Housing and Urban Development Continuum of Care – RRH passed through Volunteers of America, North Louisiana	2017-2018	14.267	13,043
Total Expenditures			\$ 308,888

- b) The Organization represented that they received no state government grant awards during the fiscal year ended May 31, 2018.
- c) The Organization provided us with the following list of expenditures made for local grant awards received during the fiscal year ended May 31, 2018:

<u>Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
City of Alexandria, Louisiana – Housing Resource Center (HRC)	2017-2018	\$ 25,000
City of Alexandria, Louisiana – match funds	2017-2018	7,500
Total Expenditures		\$ 32,500

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



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To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
and the Louisiana Legislative Auditor

Results: No exceptions were noted as a result of performing this procedure.

- Procedure:** 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.

Results: No exceptions were noted as a result of performing this procedure.

- Procedure:** Report whether the selected disbursements were coded to the correct fund and general ledger account.

Results: No exceptions were noted as a result of performing this procedure.

- Procedure:** Report whether the selected disbursements were approved in accordance with the Organization's policies and procedures.

Results: No exceptions were noted as a result of performing this procedure.

- Procedure:** 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

Results: No exceptions were noted for activities allowed or unallowed.

Eligibility

Results: No exceptions were noted for eligibility.



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To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
and the Louisiana Legislative Auditor

Reporting

Results: No exceptions were noted for reporting.

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

Results: No exceptions were noted as a result of performing this procedure.

Open Meetings

- Procedure:** 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.

Results: Central Louisiana Coalition to Prevent Homelessness, Inc. is not subject to the open meetings law.

Budget

- Procedure:** For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Organization 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.

Results: The Organization 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. The Organization did not receive any state grants for the year ended May 31, 2018. Program compliance requirements for the local awards received by the Organization do not require the submission of a budget. No exceptions were noted as a result of this procedure.



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To the Board of Directors of
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and the Louisiana Legislative Auditor

State Audit Law

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

Results: No exceptions were noted as a result of performing this procedure.

11. **Procedure:** Inquire of management and report whether the agency entered into any contracts that utilized funds as defined in R.S. 37:72.1A. (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).

Results: No exceptions were noted as a result of performing this procedure.

Prior Year Comments

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

Results: The agreed-upon procedures report for the prior year did not include any suggestions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Organization's compliance with the foregoing matters. 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.



PAYNE, MOORE & HERRINGTON, LLP

To the Board of Directors of
Central Louisiana Coalition to Prevent Homelessness, Inc.
and the Louisiana Legislative Auditor

The purpose of this report is solely to describe the scope of testing performed on the Central Louisiana Coalition to Prevent Homelessness, 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 results 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.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

August 20, 2018



CENTRAL LOUISIANA HOMELESS COALITION

1515 Jackson Street Alexandria, LA 71301

(318) 443-0500

www.cenlahomeless.org

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

July 9, 2018

Payne, Moore & Herrington, LLP

P.O. Box 13200

Alexandria, LA 71315-3200

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of May 31, 2018, 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 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 did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et. Seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No []

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

Yes No []

Prior-Year Comments

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

N/A
Yes [] 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 No []

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

Yes No []

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

N/A
Yes [] No []

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

Yes 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 this report.

N/A
Yes [] No []

We will also 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 No []

Kimberly O'Boyle President 7/9/18 Date

Amanda Y. Nelson Secretary 7/9/18 Date

Kendra Gauthier Director 7/9/18 Date