

RAPIDES SENIOR CITIZENS CENTERS, INC.
Pineville, Louisiana

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORTS**

June 30, 2019

RAPIDES SENIOR CITIZENS CENTERS, INC.
PINEVILLE, LOUISIANA

FINANCIAL STATEMENTS AND AUDITORS' REPORTS
FOR THE YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to the Financial Statements	7
Other Report Required by <i>Government Auditing Standards</i>	
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
Schedule of Audit Findings	15
Schedule of Prior Year Findings	16
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	17
Independent Accountant's Report On Applying Agreed-Upon Procedures	18
Schedule Of Statewide Agreed-Upon Procedures, Results And Management's Response	19

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Rapides Senior Citizens Center, Inc.
Pineville, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of Rapides Senior Citizens Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the presentation 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 of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also involves evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rapides Senior Citizens Center, Inc., as of June 30, 2019, and the respective 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated December 26, 2019 on my consideration of the Center's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Center's internal control over financial reporting and compliance and should be read in conjunction with this report in considering the results of my audit.

Other Supplemental Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 26, 2019, on the results of my statewide agreed-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat
Certified Public Accountant
December 26, 2019

RAPIDES SENIOR CITIZENS CENTERS, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current Assets :

Cash and Cash Equivalents	\$ 323,538
Investments	75,109
Total Current Assets	<u>398,647</u>

Property & Equipment :

Furniture and Equipment	305,100
Less: Accumulated Depreciation	(164,486)
Net Property and Equipment	<u>140,614</u>

TOTAL ASSETS

\$ 539,261

LIABILITIES AND NET ASSETS

Current Liabilities :

Accounts Payable	\$ 6,877
Bank Overdraft	6,832
Accrued Expenses	8,421
Total Current Liabilities	<u>22,130</u>

Net Assets - Without Donor Restrictions

517,131

TOTAL LIABILITIES AND NET ASSETS

\$ 539,261

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

RAPIDES SENIOR CITIZENS CENTERS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	TOTAL
INCREASES IN NET ASSETS			
Support and Revenues			
Governor's Office of Eldery Affairs:	\$ -	\$ 139,861	\$ 139,861
Senior Center	-	7,812	7,812
Supplemental Senior Center	-	2,957	2,957
MIPPA	-	4,500	4,500
Cenla Area Agency on Aging, INC	-	145,728	145,728
Rapides Parish Police Jury	372,800	-	372,800
Department of Transportation	-	50,975	50,975
Visible Horizons	26,172	-	26,172
Participant Contributions	1,000	59,343	60,343
Local Receipts	13,497	-	13,497
Receipts-Miscellaneous	14,467	16	14,483
Investment Income	979	-	979
 Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	411,192	(411,192)	-
Total Support and Revenues	840,107	-	840,107
 DECREASES IN NET ASSETS			
Expenses			
Program Services	677,375	-	677,375
General and Supporting	135,856	-	135,856
Total Expenses	813,231	-	813,231
 CHANGE IN NET ASSETS	26,876	-	26,876
 NET ASSETS , BEGINNING OF YEAR	490,255	-	490,255
NET ASSETS, END OF YEAR	\$ 517,131	\$ -	\$ 517,131

The accompanying notes are an integral part of the financial statements

RAPIDES SENIOR CITIZENS CENTERS, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
June 30, 2019

Cash Flows From Operating Activities :

Change in net assets \$ 26,876

Adjustments to reconcile change in net assets to net cash provided by operating activities :

Depreciation 11,718

Increase (Decrease) in operating liabilities :

Accounts payable 995

Bank overdraft 6,832

Accrued Expenses 8,421

Net Cash Provided by Operating Activities: 54,842

Cash Flows From Investing Activities:

Increase in Certificates of Deposits (503)

Net Increase (Decrease) in Cash and Cash Equivalents 54,339

Cash, Beginning of Year, July 1, 2018 269,199

Cash, End of Year, June 30, 2019 \$ 323,538

ADDITIONAL REQUIRED DISCLOSURES:

1. The Center considers all highly liquid investments with a maturity of three months or less when acquired, to be cash equivalents.
2. No income taxes were paid during the year.
3. No interest was paid during the year.

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

RAPIDES SENIOR CITIZENS CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

June 30, 2019

	Program	Supporting	TOTAL
Operating Expenses			
Salaries	\$ 284,073	\$ 29,550	\$ 313,623
Payroll Taxes & Benefits	21,740	2,262	24,002
Outside Professional Services	7,739	6,799	14,538
Travel	18,169	7,933	26,102
Marketing	-	74	74
Operating Services	300,289	52,289	352,578
Dues and Subscriptions	100	90	190
Equipment Leases and Rentals	-	1,496	1,496
Insurance	17,147	775	17,922
Printing	888	392	1,280
Office Supplies	-	86	86
Janitorial	-	180	180
Vehicle Maintenance & Fuel	16,383	1,178	17,561
Miscellaneous	-	8,207	8,207
Postage	645	834	1,479
Utilities	2,073	2,231	4,304
Telephone & Internet	8,129	9,762	17,891
Total Operating Expenses	<u>677,375</u>	<u>124,138</u>	<u>801,513</u>
Depreciation	-	11,718	11,718
Total Functional Expenses	<u>\$ 677,375</u>	<u>\$ 135,856</u>	<u>\$ 813,231</u>

The accompanying Notes are an integral part of the Financial Statements

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2019

NOTES TO FINANCIAL STATEMENTS

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

The Rapides Senior Citizens Center was created in 1973 and operates 19 sites located throughout Rapides Parish. The Center services the needs of the elderly by being a community focal point on aging. The elderly residents of the parish participate in activities that enhance their dignity, support their independence, and encourage their involvement in their community. The Center serves as an advocate for the senior citizens of Rapides Parish by identifying gaps in services and seeking to make needed services more accessible and acceptable to the elderly. Services include sponsoring Olympic games for the elderly, providing congregate nutritional meals, and providing recreational activities such as exercise programs as well as arts and crafts. Volunteers are very important to the Center and are utilized to the fullest extent possible.

The corporation is organized on a non-stock basis under the authority of the provisions of Louisiana law, particularly L.A.R.S. of 1950, Title 12, Section 201-269, as amended.

The Organization adopted the requirements of the Financial Accounting Standards Board's (FASB) Accounting Standards Update No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This update addresses net asset classification. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

All of the Center's net assets were considered net assets without donor restrictions for the fiscal year ended June 30, 2019. It is the Center's policy to report donor-restricted revenues whose restrictions are met in the same reporting period as support and revenues without donor restrictions.

Basis of Accounting

The financial statements of the Center have been prepared on the accrual basis.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2019

NOTES TO FINANCIAL STATEMENTS

Accounts Receivable

Accounts receivable are charged to expense when they become uncollectible. There were no accounts receivable at June 30, 2019.

Contributed Services

The Center receives contributed services from its board members and from numerous community individuals who assist in various programs. Other donated services are reflected at their fair market value. The Center pays for most services requiring specific expertise.

Property and Equipment

All purchased property and equipment are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated property and equipment are stated at their estimated fair market value on the date of donation.

Depreciation is provided in the financial statements over estimated useful lives on a straight-line basis. The following estimated useful lives are generally used:

Buildings	40 Years
Furniture and Equipment	5 to 15 Years

Expenses for additions, major renewals, and betterments are capitalized and expenses for maintenance and repairs are charged to operations as incurred. The Organization's Capitalization policy is \$ 1,000.

Income Taxes

The Center qualifies as an exempt organization under Section 501 c (3) of the Internal Revenue Code and is treated as a publicly supported organization not classified as a private foundation. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit periods are 2016, 2017 and 2018. Management evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the guidance.

NOTE 2 FUNDING POLICIES AND SOURCES OF FUNDS

The Center receives its monies through various methods of funding. Senior Center funds are received based on a predetermined unit cost up to one twelfth of the grant amount per month. Revenues are not recognized until actual units are performed.

The Center receives ad-valorem taxes collected by the Rapides Parish Police Jury specifically designated for the elderly in the Parish. The Center also encourages and receives contributions from clients to help offset the costs of programs.

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2019

NOTES TO FINANCIAL STATEMENTS

Senior Center Program- The Senior Center Program is used to account for legislative appropriations through the Governor's Office of Elderly Affairs, passed on to the Cenla Area Agency on Aging, Inc., who funds the Center on a predetermined unit cost reimbursement basis up to the contract amount.

Title III C-1 Congregate Meals Program- Title III C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, passed through the Cenla Area Agency on Aging, Inc. The Center served approximately 65,000 meals during the fiscal year ended.

NOTE 4 PROPERTY AND EQUIPMENT

A summary of changes in property and equipment and accumulated depreciation at June 30, 2019:

	6/30/2018	Additions	Deletions	6/30/2019
Furniture and Equipment	\$ 305,100	\$ -	\$ -	\$ 305,100
Less: Accumulated Depreciation	152,768	11,718	-	164,486
Net	<u>\$ 152,332</u>	<u>\$ 11,718</u>	<u>\$ -</u>	<u>\$ 140,614</u>

Depreciation expense for the year ended June 30, 2019 was \$ 11,718.

NOTE 5 COMPENSATED ABSENCES

Accrued annual leave as of June 30, 2019 is not material and not recorded. Employees earn annual leave at varying rates per month based on years of service. The maximum amount of annual leave an employee may accumulate is based on two years, varying according to the current length of service. Any leave balance in excess is reduced, without compensation, at the end of each June 30th. Upon separation of service, employees can vest in annual leave up to an amount equal to two weeks of compensation.

Sick pay benefits are earned at the rate of one day per month. These benefits accrue and accumulate to a maximum of 120 days. However, these are non-vesting accumulating benefits and, therefore the liability is not recorded in the financial statements.

NOTE 6 CASH AND INVESTMENTS

The Center considers cash in operating bank accounts and cash on hand to be cash and cash equivalents. Certificates of deposits with original maturities of greater than 3 months are considered investments. All deposits were insured against loss by the Federal Deposit Insurance Corporation (FDIC). The collected bank balances at June 30, 2019 were \$ 316,334 and the book balances were \$ 316,661 .

FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2019

NOTES TO FINANCIAL STATEMENTS

- Level 1** Inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.
- Level 2** Uses observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3** Inputs have the lowest priority. Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing methods, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

NOTE 7 PROPERTY TAX FOR THE ELDERLY

The voters of Rapides Parish approved a 1 mill property tax for the elderly of the Parish, to be collected and distributed by the Rapides Parish Police Jury. The Police Jury divides these taxes between four Centers. The Rapides Senior Citizens Center receives the majority of the taxes in March following the year of assessment. The portion distributed to the Center is 37.2881 % of the total taxes collected.

NOTE 8 JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Center at June 30, 2019. Furthermore, the Center's management believes that any potential lawsuits would be adequately covered by insurance. The Center receives support from various Federal and State agencies which are subject to final review and approval as to allowableness 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 by the agency and the Center. 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 Center's financial position.

NOTE 9 SIGNIFICANT CONCENTRATIONS OF REVENUE

The Center receives the majority of its revenue from the Rapides Parish Police Jury through tax collections and the State of Louisiana, Office of Elderly Affairs. If amounts from these agencies are reduced significantly, the impact on the Center's operations could be affected adversely. Management is not aware of any actions that would adversely affect the amount of funds the Center will receive in the next fiscal year.

RAPIDES SENIOR CITIZENS CENTER, INC.
June 30, 2019

NOTES TO FINANCIAL STATEMENTS

NOTE 10 FUNCTIONAL EXPENSE ALLOCATION

The cost of providing the various programs and other activities have been summarized in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Some expenses are charged directly to program or support services based on specific identification.

NOTE 12 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 26, 2019, which is the date the financial statements were available to be issued. There were no events that required disclosure.

NOTE 13 NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by the donors. There were no donor restricted net assets at June 30, 2019.

NOTE 14 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Center's financial assets at June 30, 2019, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor imposed restrictions of internal designations.

Financial assets:

Cash and cash equivalents	\$ 323,538
Investments	75,109
Less amount unavailable to meet cash needs within one year	<u>-</u>
Total financial assets available to meet cash needs for general expenditure	<u><u>\$ 398,647</u></u>

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

**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***

Board of Directors
Rapides Senior Citizens Center, Inc.
Alexandria, Louisiana

I have audited the financial statements of the Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2019 and the related notes to the financial statements and have issued my report thereon dated December 26, 2019. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rapides Senior Citizens Center, Inc.'s financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, board of directors, others within the entity, and government entities and is not intended to be and should not be used by anyone other than these specified parties.

Purpose of This Report

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



Paul Dauzat
Certified Public Accountant
December 26, 2019

RAPIDES SENIOR CITIZENS CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2019

I have audited the financial statements of Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2019, and have issued my report thereon dated December 26, 2019. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2019 resulted in an unmodified opinion.

Section 1-Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses Yes No Significant Deficiencies Yes No

Compliance:

Non Compliance Material to Financial Statements Yes No

Section 11-Financial Statement Findings

There were no financial statement findings

RAPIDES SENIOR CITIZENS CENTERS, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED
June 30, 2019

There were no findings for the year ended June 30, 2018.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended June 30, 2019

Agency Head Name: Juanita Vanderhoven, Executive Director

Purpose	Amount
Salary	\$ 24,000
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: Board of Directors
Rapides Senior Citizens Center, Inc.

I have performed the procedures enumerated in the schedule, which were agreed to by Rapides Senior Citizens Center and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2018 through June 30, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted 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, I 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.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

I was not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.



Paul Dauzat, CPA
Alexandria, Louisiana
December 26, 2019

RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019

WRITTEN POLICIES AND PROCEDURES

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> * Budgeting * Purchasing * Disbursements * Receipts * Payroll/Personnel * Contracting * Credit Cards * Travel and expense reimbursements * Ethics * Debt * Disaster Recover/ Buisness Continuity 	<p>Reviewed the entity's written policies and procedures and ascertained that they addressed the following:</p> <ul style="list-style-type: none"> yes yes yes yes yes yes yes yes yes n/a yes 	

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019**

Collections

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.</p> <p>Using the list provided by management, select a minimum of five (5) or all if less than 5 cash locations and obtain written documentation and report whether:</p> <p>a) Each person responsible for collecting cash is:</p> <p>* bonded</p> <p>* not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account.</p> <p>* not required to share the same cash register or drawer with another employee.</p> <p>b) The entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.</p>	<p>Obtained a listing of all cash locations and representation that the list was complete.</p> <p>Selected 5 cash locations.</p> <p>no</p> <p>yes</p> <p>yes</p> <p>yes</p>	<p>We will obtain a surety policy.</p>

RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) Select the highest dollar week of cash collections from the general ledger or other accounting records during the fiscal period and:</p> <p>* Report whether the deposits were made within one day of collection.</p> <p>* Verify that daily cash collections are completely supported by documentation.</p> <p>Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.</p>	<p>Selected highest dollar week of cash collections from cash collection log.</p> <p style="text-align: center;">no deposits are made every Friday</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p>	<p>Inadequate personnel</p>

RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019

Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain a listing of entity disbursements from management.</p> <p>Using the disbursements population from above, randomly select 25 disbursements excluding credit card/debit card/fuel card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screen logs for each transaction and report whether the supporting documentation for each transaction demonstrated that:</p> <p style="padding-left: 40px;">a) Purchases were initiating using requisition/ purchase order system.</p> <p style="padding-left: 40px;">b) Purchase orders were approved by a person who did not initiate the purchase.</p> <p style="padding-left: 40px;">c) Payments for purchases were not processed without:</p> <p style="padding-left: 80px;">* An approved requisition and/or purchase order</p> <p style="padding-left: 80px;">* A receiving report showing receipt of goods purchased.</p> <p style="padding-left: 80px;">* An approved invoice.</p> <p>Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursements system.</p>	<p>Obtained list of disbursements from disbursements journal.</p> <p>Selected 40 disbursements. Entity uses voucher requisition forms.</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">no</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">no</p> <p style="text-align: center;">22</p>	<p>Receipt of goods are checked against invoice when delivered.</p> <p>We do not have adequate personnel.</p>

RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019

Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
<p>Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.</p> <p>Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.</p> <p>If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks are maintained under his or her control or is used only with the knowledge and consent of the signer.</p>	<p style="text-align: center;">no</p> <p style="text-align: center;">no</p> <p>Unused checks are maintained in a locked location. The entity director has access to the checks however, checks require a board member signature.</p> <p style="text-align: center;">Signature stamp is not used.</p>	<p>Do not have adequate personnel</p>

