

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2018 AND 2017

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

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INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors
Affiliated Blind of Louisiana
Training Center, Inc.
Lafayette, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Affiliated Blind of Louisiana Training Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Affiliated Blind of Louisiana Training Center, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2018, on our consideration of Affiliated Blind of Louisiana Training Center, Inc.'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 describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Affiliated Blind of Louisiana Training Center, Inc.'s internal control over financial reporting and compliance.

***Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC***

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

November 24, 2018
Lafayette, Louisiana

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

ASSETS

	<u>2018</u>	<u>2017</u>
CURRENT ASSETS		
Cash and Interest Bearing Deposits	\$ 984,298	\$ 915,630
Due from Other Agencies	176,932	261,187
Other Receivables	132,823	134,809
Inventory	41,619	40,447
Prepaid Insurance	1,648	1,831
Prepaid Expenses	<u>13,040</u>	<u>13,502</u>
Total Current Assets	<u>1,350,360</u>	<u>1,367,406</u>
PROPERTY AND EQUIPMENT (NET)	<u>2,125,831</u>	<u>2,279,357</u>
OTHER ASSETS		
Deposits	<u>1,015</u>	<u>1,015</u>
Total Other Assets	<u>1,015</u>	<u>1,015</u>
TOTAL ASSETS	<u>\$ 3,477,206</u>	<u>\$ 3,647,778</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	\$ 6,713	\$ 3,407
Accrued Payroll and Related Liabilities	17,273	18,108
Accrued Compensated Absences	25,783	31,112
Income Taxes Payable	4,247	3,014
Other Current Liabilities	<u>4,560</u>	<u>2,371</u>
Total Current Liabilities	<u>58,576</u>	<u>58,012</u>
TOTAL LIABILITIES	<u>58,576</u>	<u>58,012</u>
NET ASSETS		
Unrestricted	2,114,930	2,214,101
Temporarily Restricted	<u>1,303,700</u>	<u>1,375,665</u>
Total Net Assets	<u>3,418,630</u>	<u>3,589,766</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,477,206</u>	<u>\$ 3,647,778</u>

The accompanying notes are an integral part of these statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENT OF ACTIVITIES
JUNE 30, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
UNRESTRICTED NET ASSETS			
PUBLIC SUPPORT			
Donations	\$ 307,499	\$ -	\$ 307,499
Less: Donation from Special Gaming Fund	<u>(46,000)</u>	<u>-</u>	<u>(46,000)</u>
Net Donations	261,499	-	261,499
Fundraising	<u>1,735,379</u>	<u>-</u>	<u>1,735,379</u>
Total Public Support	<u>1,996,878</u>	<u>-</u>	<u>1,996,878</u>
REVENUES			
Fee for Service	328,372	-	328,372
Governmental Grants	537,192	-	537,192
Appropriations	500,000	-	500,000
Private Contracts	273,554	-	273,554
Miscellaneous	21,743	-	21,743
Interest	<u>2,673</u>	<u>-</u>	<u>2,673</u>
Total Revenues	<u>1,663,534</u>	<u>-</u>	<u>1,663,534</u>
NET ASSETS RELEASED FROM			
Expiration of Time Restrictions	75,000	(75,000)	-
Net Inventory Purchased (Used)	<u>(3,035)</u>	<u>3,035</u>	<u>-</u>
TOTAL PUBLIC SUPPORT AND REVENUES RELEASED FROM RESTRICTIONS	<u>3,732,377</u>	<u>(71,965)</u>	<u>3,660,412</u>
EXPENSES AND LOSSES			
Program Services	2,125,128	-	2,125,128
Supporting Services			
Management and General	19,881	-	19,881
Special Gaming Fundraising	<u>1,686,539</u>	<u>-</u>	<u>1,686,539</u>
Total Expenses	<u>3,831,548</u>	<u>-</u>	<u>3,831,548</u>
CHANGE IN NET ASSETS	(99,171)	(71,965)	(171,136)
NET ASSETS AT BEGINNING OF YEAR	<u>2,214,101</u>	<u>1,375,665</u>	<u>3,589,766</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,114,930</u>	<u>\$ 1,303,700</u>	<u>\$ 3,418,630</u>

The accompanying notes are an integral part of these statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENT OF ACTIVITIES
JUNE 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
UNRESTRICTED NET ASSETS			
PUBLIC SUPPORT			
Donations	\$ 478,834	\$ -	\$ 478,834
Less: Donation from Special Gaming Fund	<u>(56,517)</u>	<u>-</u>	<u>(56,517)</u>
Net Donations	422,317	-	422,317
Fundraising	<u>1,689,204</u>	<u>-</u>	<u>1,689,204</u>
Total Public Support	<u>2,111,521</u>	<u>-</u>	<u>2,111,521</u>
REVENUES			
Fee for Service	433,735	-	433,735
Governmental Grants	548,485	-	548,485
Appropriations	500,000	-	500,000
Private Contracts	223,833	-	223,833
Miscellaneous	48,371	-	48,371
Interest	<u>1,564</u>	<u>-</u>	<u>1,564</u>
Total Revenues	<u>1,755,988</u>	<u>-</u>	<u>1,755,988</u>
NET ASSETS RELEASED FROM			
Expiration of Time Restrictions	75,000	(75,000)	-
Net Inventory Purchased (Used)	<u>4,021</u>	<u>(4,021)</u>	<u>-</u>
TOTAL PUBLIC SUPPORT AND REVENUES RELEASED FROM RESTRICTIONS			
	<u>3,946,530</u>	<u>(79,021)</u>	<u>3,867,509</u>
EXPENSES AND LOSSES			
Program Services	1,670,977	-	1,670,977
Supporting Services			
Management and General	469,610	-	469,610
Special Gaming Fundraising	<u>1,659,801</u>	<u>-</u>	<u>1,659,801</u>
Total Expenses	<u>3,800,388</u>	<u>-</u>	<u>3,800,388</u>
CHANGE IN NET ASSETS	146,142	(79,021)	67,121
NET ASSETS AT BEGINNING OF YEAR	<u>2,067,959</u>	<u>1,454,686</u>	<u>3,522,645</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,214,101</u>	<u>\$ 1,375,665</u>	<u>\$ 3,589,766</u>

The accompanying notes are an integral part of these statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2018**

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTAL
		SPECIAL GAMING FUNDRAISING	MANAGEMENT AND GENERAL	
Compensation and Related Expenses				
Salaries	\$ 842,914	\$ 49,912	\$ 7,754	\$ 900,580
Retirement Plan Matching	18,764	-	318	19,082
Payroll Taxes	63,559	-	489	64,048
	<u>925,237</u>	<u>49,912</u>	<u>8,561</u>	<u>983,710</u>
Advertising	3,056	3,717	-	6,773
Alarm Monitoring	632	-	28	660
Client Services	15,537	-	-	15,537
Contract Services	378,136	-	2,371	380,507
Depreciation	157,090	-	-	157,090
Equipment Rental	5,751	-	370	6,121
Exterminator	3,289	-	-	3,289
Fuel	5,386	-	-	5,386
Garbage Collection	6,162	-	-	6,162
Insurance	133,080	-	3,374	136,454
Janitorial	39,954	10,400	-	50,354
Legal and Accounting	32,263	526	-	32,789
Low Vision Evaluations	27,875	-	-	27,875
Miscellaneous	5,788	1,492	146	7,426
Office Expense	6,840	-	299	7,139
Prizes	-	1,366,825	-	1,366,825
Repairs and Maintenance	73,294	-	180	73,474
Session Fees	-	84,200	-	84,200
Security	-	16,433	-	16,433
Supplies and Materials	211,195	146,266	136	357,597
Taxes	-	6,768	-	6,768
Telephone	25,409	-	-	25,409
Training	1,298	-	-	1,298
Travel	10,704	-	297	11,001
Utilities	57,152	-	4,119	61,271
	<u>925,237</u>	<u>49,912</u>	<u>8,561</u>	<u>983,710</u>
TOTAL	\$ 2,125,128	\$ 1,686,539	\$ 19,881	\$ 3,831,548

The accompanying notes are an integral part of these statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2017**

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTAL
		SPECIAL GAMING FUNDRAISING	MANAGEMENT AND GENERAL	
Compensation and Related Expenses				
Salaries	\$ 781,874	\$ 47,999	\$ 126,837	\$ 956,710
Retirement Plan Matching	15,478	-	6,808	22,286
Payroll Taxes	60,583	-	9,787	70,370
	<u>857,935</u>	<u>47,999</u>	<u>143,432</u>	<u>1,049,366</u>
Advertising	3,963	3,810	-	7,773
Alarm Monitoring	330	-	615	945
Client Services	10,597	-	-	10,597
Contract Services	289,833	-	4,902	294,735
Depreciation	14,654	-	137,405	152,059
Equipment Rental	1,242	-	4,122	5,364
Exterminator	3,553	-	-	3,553
Fire Extinguisher/Sprinkler	269	-	269	538
Fuel	6,121	-	-	6,121
Garbage Collection	5,895	-	-	5,895
Insurance	74,494	-	65,938	140,432
Janitorial	25,664	10,300	17,813	53,777
Legal and Accounting	6,891	1,620	27,898	36,409
Low Vision Evaluations	28,625	-	-	28,625
Miscellaneous	1,264	3,258	3,691	8,213
Office Expense	3,779	-	4,192	7,971
Prizes	-	1,339,215	-	1,339,215
Repairs and Maintenance	67,637	-	6,799	74,436
Session Fees	-	82,825	-	82,825
Security	-	17,580	-	17,580
Supplies and Materials	215,564	150,180	1,665	367,409
Taxes	-	3,014	-	3,014
Telephone	11,196	-	14,240	25,436
Training	2,461	-	285	2,746
Travel	9,288	-	1,049	10,337
Utilities	29,722	-	35,295	65,017
	<u>29,722</u>	<u>-</u>	<u>35,295</u>	<u>65,017</u>
TOTAL	<u>\$ 1,670,977</u>	<u>\$ 1,659,801</u>	<u>\$ 469,610</u>	<u>\$ 3,800,388</u>

The accompanying notes are an integral part of these statements.

AFFILIATED BLIND OF LOUISIANA TRAINING CENTER, INC.

**STATEMENTS OF CASH FLOWS
JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (171,136)	\$ 67,122
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:		
Depreciation	157,090	152,059
Changes in Current Assets and Liabilities:		
Due from Other Agencies	84,255	(101,116)
Other Receivables	1,986	(14,289)
Inventory	(1,172)	1,482
Prepaid Insurance	183	18,345
Prepaid Expenses	462	(7,643)
Accounts Payable	3,306	(25,458)
Accrued Payroll and Related Liabilities	(835)	(586)
Accrued Compensated Absences	(5,329)	-
Income Taxes Payable	1,233	2,070
Other Current Liabilities	<u>2,189</u>	<u>137</u>
Net Cash Provided By Operating Activities	<u>72,232</u>	<u>92,123</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	<u>(3,564)</u>	<u>(58,912)</u>
Net Cash Used In Investing Activities	<u>(3,564)</u>	<u>(58,912)</u>
NET INCREASE IN CASH AND EQUIVALENTS	68,668	33,211
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>915,630</u>	<u>882,419</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 984,298</u>	<u>\$ 915,630</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for:		
Income taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization – Affiliated Blind of Louisiana Training Center, Inc. (the “Organization”) was incorporated on September 10, 1997 to operate the Training Center which was previously operated by Affiliated Blind of Louisiana, Inc. The Organization took over operation of the Training Center effective October 1, 1997. The mission of the Training Center is to teach skills required to maximize the independence and increase the employability of individuals who are blind, visually-impaired, or deaf-blind, thereby allowing for full integration into the community.

Basis of Presentation - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Basis of Accounting – The financial statements of Affiliated Blind of Louisiana Training Center, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Revenue – Fee for service contract revenue is recognized as services are provided. Grant and state appropriation revenue are recognized when the related expenses are incurred and all eligibility requirements imposed by the provider have been met.

Recognition of Donor Restrictions – Contributions are recognized as revenue when the donor makes a promise to give the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Allowance for Doubtful Accounts – The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Property and Equipment – Purchased property and equipment are recorded at cost at the date of the acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. In the absence of donor stipulations regarding how long the contributed assets must be used, the Organization has adopted a policy of implying a time restriction that expires over the useful life of the assets. Depreciation is computed by the straight-line method based on the following estimated useful lives:

Furniture and Equipment	3-7 Years
Building and Improvements	10-40 Years
Vehicles	5 Years

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Compensated Absences - Employees of the Organization earn annual leave in varying amounts ranging from 4.67 hours per month to 8 hours per month, depending on length of service. At the end of each year, employees may carry forward vacation time earned but not taken with the maximum allowable carryover of unused vacation time being equal to one year's accumulated vacation time. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned by that employee at separation. At June 30, 2018 and 2017, accrued annual leave totaled \$25,783 and \$31,112, respectively.

Sick leave is earned at the same rate as annual leave; however, sick leave is not paid to employees at termination, therefore no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Cash and Cash Equivalents - For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Inventories – Inventories consist of low vision training aids and supplies, cafeteria and vending supplies and items for sale at the Eye Deal Store and are stated at the lower of cost or realizable market.

Deferred Revenue – Deferred revenue represents state appropriations received for which the related expenses have not been incurred by the Organization. At June 30, 2018 and 2017, there were no deferred revenues.

Donated Services – The Organization receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under Accounting Standards Codification (ASC) 958-605-25-16 have not been satisfied.

Advertising – Advertising costs are expensed as incurred. Advertising expense for the years ended June 30, 2018 and 2017 were \$6,773 and \$7,773, respectively.

Income Taxes – Affiliated Blind of Louisiana Training Center, Inc. is an exempt organization for Federal income tax purposes under section 501(c)(3) of the Internal Revenue Code. However, certain fundraising activities of the Organization are not specifically exempt from income tax as further discussed in Note G.

As of June 30, 2018, the tax years that remain subject to examination by taxing authorities begin with 2015. Management believes that all positions taken in those returns would be sustained if examined by taxing authorities.

Impairments – Management evaluates the recoverability of the investment in long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of June 30, 2018, and in the opinion of management, there was no impairment. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the recoverability of these assets.

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Use of 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.

Fair Value Considerations - Fair value is used to measure financial and certain nonfinancial assets and liabilities measured or disclosed at fair value on a recurring basis (at least annually). 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. The fair value hierarchy established and prioritized fair value measurements into three levels based on the nature of the inputs. The hierarchy gives the highest priority to inputs based on market data from independent sources (observable inputs – Level 1) and the lowest priority to a reporting entity’s internal assumptions based upon the best information available when external market data is limited or unavailable (unobservable inputs – Level 3).

The fair value option allows entities to choose, at specified election dates, to measure eligible financial assets and financial liabilities at fair value that are not otherwise required to be measured at fair value. If an entity elects the fair value option for an eligible item, changes in that item’s fair value in subsequent reporting periods must be recognized in current earnings. The fair value option was not elected for the measurements of any eligible assets or liabilities.

The estimated fair values of each entity’s short-term financial instruments (primarily cash and cash equivalents, receivables, accounts payables, accrued expenses, short-term debt and lines of credit) approximate their individual carrying amounts due to the relatively short period between their origination and expected realization or payment. Based on market rates for similar loans, the fair value of long-term debt approximates their carrying value.

Reclassifications – Certain reclassifications have been made to the 2017 financial statement presentation to correspond to the current year’s format. Net assets and changes in net assets are unchanged due to these reclassifications.

(B) AFFILIATED ORGANIZATIONS

Affiliated Blind of Louisiana Enterprises, Inc., Affiliated Blind of Louisiana, Inc. and Acadiana Chapter are all not for profit organizations that manage bingo operations and contribute 75% of their profits to the Organization. The following direct monetary transactions were engaged in as of and for the years ended June 30, 2018 and 2017:

	2018	2017
Contributions from:		
Affiliated Blind of Louisiana Enterprises, Inc.	\$ 73,089	\$ 68,310
Affiliated Blind of Louisiana	171,000	245,250
Other Chapters	<u>15,000</u>	<u>103,525</u>
	<u>\$ 259,089</u>	<u>\$ 417,085</u>

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(B) AFFILIATED ORGANIZATIONS - continued

Balances due from affiliated organizations at June 30, 2018 and 2017 were \$5,455 and \$8,747, respectively. These amounts are included in other receivables on the statements of financial position.

(C) FIXED ASSETS

Property and equipment consisted of the following at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Land	\$ 292,500	\$ 292,500
Buildings and Improvements	4,489,297	4,489,297
Furniture and Equipment	1,335,430	1,331,866
Vehicles	<u>75,354</u>	<u>81,707</u>
	6,192,582	6,195,370
Less: Accumulated Depreciation	<u>(4,066,750)</u>	<u>(3,916,013)</u>
Total	<u>\$ 2,125,831</u>	<u>\$ 2,279,357</u>

Total depreciation expense for the years ended June 30, 2018 and 2017 was \$157,090 and \$152,059, respectively.

(D) DUE FROM OTHER AGENCIES

Due from other agencies was composed of the following at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Louisiana Rehabilitation Services for the Blind	\$ 74,250	\$ 56,124
Louisiana Commission for the Deaf	2,620	1,690
Louisiana Department of Health and Hospitals	17,021	40,763
State of Louisiana Appropriation Federal Communications Commission: Deaf-Blind Equipment Distribution Program	-	39,544
	42,432	47,903
U. S. Department of Housing and Urban Development: Maison de LeMaire	-	7,022
Other Agencies	<u>40,609</u>	<u>68,141</u>
	<u>\$ 176,932</u>	<u>\$ 261,187</u>

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(E) TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods as of June 30, 2018 and 2017:

	2018	2017
Net Book Value of Building		
Constructed with Federal Grant Funds	\$ 1,275,000	\$ 1,350,000
Inventory	28,700	25,665
	\$ 1,303,700	\$ 1,375,665

(F) NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or the expiration of time as follows:

	2018	2017
Time Restriction Expired:		
Building Depreciation	(\$ 75,000)	(\$ 75,000)
Net Inventory Purchased (Used)	3,035	(4,021)
	(\$ 71,965)	(\$ 79,021)

(G) INCOME TAXES ON UNRELATED BUSINESS INCOME

ABL's pull tab gaming fundraising activity is considered unrelated business income and as a result a federal and state income tax provision has been provide for this activity. The provision for income tax expense included in fundraising expenses in the statement of activities are as follows:

	2018	2017
Federal	\$ 5,627	\$ 2,405
State	1,141	609
Total	\$ 6,768	\$ 3,014

Income tax liabilities of \$4,247 and \$3,014 , respectively, at June 30, 2018 and 2017 are included in the statements of financial position as a current liability.

(H) PENSION PLAN

Effective January 1, 1998, the Organization adopted a 401(k) Profit Sharing Plan. The plan covers substantially all full-time employees of the Organization who meet the plan's eligibility requirements. The Plan provides for a tax deferred profit sharing contribution and an employee elective contribution, effective August 1, 1998, with an Organization matching provision.

The Organization contributed 4% of gross salaries for each Plan participant in fiscal years 2018 and 2017. Participants may contribute up to 15% of annual compensation. Contributions made by the Organization to the Plan were \$19,082 and \$22,286, during the 2018 and 2017 fiscal years, respectively.

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

(I) CONCENTRATION OF CREDIT RISK

The Organization's main funding source is the State of Louisiana. Funding is received through State appropriations, fee for service contracts, and other grants. For the years ended June 30, 2018 and 2017, funding received from the State of Louisiana was \$1,195,483 and \$1,303,666 or 32.66% and 33.72%, respectively, of total revenues, gains, and other support.

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and investments. The Organization places its cash and investments with high quality financial institutions. At June 30, 2018 and 2017, the Organization had cash and cash equivalent balances of \$776,612 and \$780,897, respectively, in excess of the FDIC limits at these financial institutions.

(J) COMPENSATION, BENEFITS AND OTHER PAYMENTS

A detail of compensation, benefits, and other payments paid to Lynn Blanchard, Executive Director, for the year ended June 30, 2018:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 77,522
Benefits – Retirement	\$ 3,100

(K) SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 24, 2018, the date which the financial statements were available to be issued.

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INDEPENDENT AUDITORS' 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*

JOHN W. WRIGHT, CPA *

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STEPHANIE L. WEST, CPA, MBA

To the Board of Directors
Affiliated Blind of Louisiana Training
Center, Inc.
Lafayette, 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 Affiliated Blind of Louisiana Training Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Affiliated Blind of Louisiana Training Center, Inc.'s internal control over financial reporting (internal control) to determine the 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 Affiliated Blind of Louisiana Training Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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.

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Affiliated Blind of Louisiana Training Center, Inc.'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 the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC***

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

November 24, 2018
Lafayette, Louisiana

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

We have audited the financial statements of Affiliated Blind of Louisiana Training Center, Inc. as of and for the year ended June 30, 2018, and have issued our report thereon dated November 24, 2018. 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 Comptroller General of the United States. Our audit of the financial statements of June 30, 2018 resulted in an unqualified opinion.

Section I – Summary of Auditors’ Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	<u> </u> Yes	<u> ✓ </u> No
Significant Deficiencies	<u> </u> Yes	<u> ✓ </u> No

Compliance

Compliance Material to Financial Statements	<u> </u> Yes	<u> ✓ </u> No
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Section II – Financial Statement Findings

There were no current year findings.

Section III – Federal Award Findings and Questioned Costs

This section is not applicable.

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no prior year findings.

**AFFILIATED BLIND OF LOUISIANA
TRAINING CENTER, INC.**
Lafayette, Louisiana

Independent Accountants' Report
On Applying Agreed-Upon Procedures

Year Ended June 30, 2018

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Board of Directors and Management
Affiliated Blind of Louisiana Training Center, Inc.
Lafayette, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Affiliated Blind of Louisiana Training Center, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Affiliated Blind of Louisiana Training Center, Inc.'s compliance with certain laws, regulations and best practices during the year ended June 30, 2018. Management of Affiliated Blind of Louisiana Training Center, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget

Written policies and procedures were obtained and address the functions noted above.

- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

Written policies and procedures were obtained and address the functions noted above.

- c) **Disbursements**, including processing, reviewing, and approving

Written policies and procedures were obtained and address the functions noted above.

- d) **Receipts**, including receiving, recording, and preparing deposits

Written policies and procedures were obtained and address the functions noted above.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Written policies and procedures were obtained and address the functions noted above.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Written policies and procedures were obtained and address the functions noted above.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

Written policies and procedures were obtained and address the functions noted above.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Written policies and procedures were obtained and address the functions noted above.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

This section is not applicable to not for profit entities.

- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

This section is not applicable to not for profit entities.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:
a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

This was not required to be tested in the fiscal year.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

Not applicable.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Not applicable.

Bank Reconciliations

- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Obtained listing of client bank accounts from management and management's representation that the listing is complete.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Not applicable.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

This was not required to be tested in the fiscal year.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

This was not required to be tested in the fiscal year.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

This was not required to be tested in the fiscal year.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

This was not required to be tested in the fiscal year.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

This was not required to be tested in the fiscal year.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

This was not required to be tested in the fiscal year.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

This was not required to be tested in the fiscal year.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

This was not required to be tested in the fiscal year.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

This was not required to be tested in the fiscal year.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

This was not required to be tested in the fiscal year.

- e) Trace the actual deposit per the bank statement to the general ledger.

This was not required to be tested in the fiscal year.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

This was not required to be tested in the fiscal year.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

This was not required to be tested in the fiscal year.

- b) At least two employees are involved in processing and approving payments to vendors.

This was not required to be tested in the fiscal year.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

This was not required to be tested in the fiscal year.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

This was not required to be tested in the fiscal year.

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

This was not required to be tested in the fiscal year.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

This was not required to be tested in the fiscal year.

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

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Listing of active credit cards, and name of person who maintain possession of cards and management's representation that the listing is complete was obtained. There are no fuel cards or debit cards used.

- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Monthly statements were obtained and address the functions noted above.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

There were no finance charges and/or late fees assessed on the sample selected.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

No exceptions noted.

Travel and Expense Reimbursement

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

This was not required to be tested in the fiscal year.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

This was not required to be tested in the fiscal year.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

This was not required to be tested in the fiscal year.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

This was not required to be tested in the fiscal year.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

This was not required to be tested in the fiscal year.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

This was not required to be tested in the fiscal year.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

This was not required to be tested in the fiscal year.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

This was not required to be tested in the fiscal year.

Payroll and Personnel

- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

This was not required to be tested in the fiscal year.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

This was not required to be tested in the fiscal year.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

This was not required to be tested in the fiscal year.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

This was not required to be tested in the fiscal year.

- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

This was not required to be tested in the fiscal year.

- 19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

This was not required to be tested in the fiscal year.

Ethics (excluding nonprofits)

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

This is not applicable to not for profit entities.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

This is not applicable to not for profit entities.

Debt Service (excluding nonprofits)

- 21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

This is not applicable to not for profit entities.

- 22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

This is not applicable to not for profit entities.

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management has asserted that the entity did not have any misappropriations of public funds or assets.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Affiliated Blind of Louisiana Training Center, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC***

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
November 18, 2018