

AUDUBON HEALTH SERVICES  
BATON ROUGE, LOUISIANA

REVIEWED FINANCIAL STATEMENTS  
September 30, 2019



TW|RU  
*CPAs & Financial Advisors*

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors of  
Audubon Health Services  
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of Audubon Health Services (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Managements' 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.

### **Accountants' Responsibility**

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

### **Accountants' Conclusion**

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

### **Supplementary Information**

The supplementary information included on page 8 is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

CPAs and Financial Advisors  
Baton Rouge, Louisiana  
April 30, 2020

AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

STATEMENT OF FINANCIAL POSITION  
September 30, 2019

## ASSETS

## CURRENT ASSETS:

Cash - General Fund	\$ 1,493
Cash - Inspection Account	100
Federal Funds Receivable	55,059
Prepaid Payroll Taxes	<u>2,456</u>
<b>TOTAL ASSETS (ALL CURRENT)</b>	<b>\$ <u>59,108</u></b>

## LIABILITIES AND NET ASSETS

## CURRENT LIABILITIES:

Cash Overdraft - Provider Account	\$ 8,620
Cash Overdraft - Administrative Account	3,094
Payroll Taxes Payable	913
Accounts Payable- Providers	<u>42,695</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 55,322</b>

## NON-CURRENT LIABILITIES:

Loan from Director	<u>6,604</u>
<b>TOTAL LIABILITIES</b>	<b>61,926</b>

## NET ASSETS:

Without Donor Restrictions	<u>(2,818)</u>
<b>TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b><u>(2,818)</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>59,108</u></b>



AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2019

	Temporarily Restricted (CACFP Program)	Unrestricted (General Fund)	Total
<b>SUPPORT:</b>			
Administrative	\$ 79,028	\$ -	\$ 79,028
Program	282,876	-	282,876
Contributions	-	11,404	11,404
	<hr/>	<hr/>	<hr/>
TOTAL SUPPORT	361,904	11,404	373,308
<b>PROGRAM EXPENDITURES:</b>			
Provider Payments	282,876	-	282,876
	<hr/>	<hr/>	<hr/>
TOTAL PROGRAM EXPENDITURES	282,876	-	282,876
<b>ADMINISTRATIVE EXPENDITURES:</b>			
Personnel Costs	62,011	10,643	72,654
Routine Travel	2,013	-	2,013
Office/Operating Costs	13,271	455	13,726
Miscellaneous Expenses	-	82	82
Contract Costs-Other	1,733	-	1,733
	<hr/>	<hr/>	<hr/>
TOTAL ADMINISTRATIVE EXPENDITURES	79,028	11,180	90,208
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	361,904	11,180	373,084
	<hr/>	<hr/>	<hr/>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	-	224	224
	<hr/>	<hr/>	<hr/>
NET ASSETS, BEGINNING OF PERIOD, AS PREVIOUSLY STATED	-	(1,625)	(1,625)
PRIOR PERIOD ADJUSTMENT	-	(1,417)	(1,417)
	<hr/>	<hr/>	<hr/>
NET ASSETS, BEGINNING OF PERIOD, AS RESTATED	-	(3,042)	(3,042)
	<hr/>	<hr/>	<hr/>
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	\$ -	\$ (2,818)	\$ (2,818)
	<hr/>	<hr/>	<hr/>



AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS  
For the Year Ended September 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from Federal Sources	\$ 336,662
Cash Received from Other Sources	11,404
Cash Paid to Providers	(293,694)
Cash Paid to Personnel	(72,654)
Cash Paid for Expenses	<u>(19,472)</u>
NET CASH USED BY OPERATING ACTIVITIES	\$ <u>(37,754)</u>
NET DECREASE IN CASH	(37,754)
CASH, BEGINNING OF YEAR	<u>27,633</u>
CASH, END OF YEAR	<u>\$ (10,121)</u>

Reconciliation of cash at end of year:

Cash - General Fund	\$ 1,493
Cash - Inspection Account	100
Cash - Administration	(3,094)
Cash - Provider Account	<u>(8,620)</u>
Cash, End of Year	<u>\$ (10,121)</u>

See Independent Accountants' Review Report and Accompanying Notes to Financial Statements



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AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
September 30, 2019

NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Audubon Health Services (the Sponsor) is a not-for-profit organization located in Baton Rouge, Louisiana. The Sponsor provides administrative services for Family Day Care Home Program Providers in a five-parish area in Southern Louisiana.

The Child Care Food Program (CCFP) was enacted and maintained under Public Law 90-302 (May 8, 1968), 94-105 (October 7, 1975), 95-627 (November 10, 1978), and 95-35 (August 13, 1981). Public law 101-147 changed the name of the program to the Child and Adult Care Food Program (CACFP). The program is currently being administered under 7 CFR, Part 226. The program reimburses a subsidy to the Sponsor based on attendance records of the Providers.

Basis of Accounting – The financial statements of the Sponsor have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation – The Sponsor reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, which are described as follows:

*Net Assets without Donor Restrictions* are net assets that are not subject to donor-imposed restrictions and are available for use at The Sponsor's discretion. The only limits on the use of net assets without donor restrictions are the board limits resulting from The Sponsor, the operation in which it operates, the purposes specified in the corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered in the course of operations. As of September 30, 2019, The Sponsor had net assets without donor restrictions of \$2,818.

*Net Assets with Donor Restrictions* are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When the donor's restrictions are satisfied, either by using the resources in the manner specified by the donor or the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates the resources be maintained in perpetuity. As of September 30, 2019, The Sponsor had no net assets with donor restrictions.

Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Support Recognition – The Sponsor receives a grant subsidy from the CACFP Program. Administrative reimbursements are paid at a set dollar amount per provider and program reimbursements are a set dollar amount per meal served to attending children at the participating providers. The grant contract period is one year in length and must be renewed annually.

Cash and Cash Equivalents – For purposes of the statement of cash flows, cash includes all cash in banks and highly liquid investments with an initial maturity of less than three months.



AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
September 30, 2019

NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Federal Funds Receivable – Reimbursements receivable represents the claim reimbursements due from the Louisiana Department of Education but not collected as of the date of the financial statements. The federal funds receivable represents amounts owed by a state government agency. The amount is stated at the amount management expects to be collected from the outstanding balance. As of September 30, 2019, management has determined, based on historical experience that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Property and Equipment – All acquisitions of property and equipment in excess of \$2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. The Organization did not own any capital assets and no depreciation was calculated for the year ended September 30, 2019.

Advertising Costs – The Sponsor follows the policy of charging the costs of advertising to expense as incurred. There were no advertising costs during the year ending September 30, 2019.

Income Tax Status – The Sponsor is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and application of state law. Accordingly, no provision for federal and state income taxes has been made; however, if the Organization should engage in activities unrelated to the purpose for which it was created, taxable income could result. The Organization has no unrelated business income for the year ended September 30, 2019. In addition, the Sponsor qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

NOTE 2 – RELATED PARTY TRANSACTIONS

In prior years the director loaned the general fund \$6,604 to cover transfers needed to operate the administrative account. As of September 30, 2019, the Sponsor owed the director \$6,604. This loan is without interest and has no stated maturity.

NOTE 3 – LEASES

The Sponsor leases office space on a month-to-month lease for \$945 per month. During the year the Sponsor paid \$11,340 in rent which is included in operating costs.

NOTE 4 – UNCERTAINTY IN INCOME TAXES

The Sponsor may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax exempt status of the Sponsor and various positions related to the potential sources of unrelated business taxable income (UBIT). The Sponsor has analyzed its tax positions taken for filings with the Internal Revenue Service and the state of Louisiana. The Sponsor believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Sponsor's financial condition, results of operations, or cash flows. Generally, the tax years before 2014 are no longer subject to examination by federal, state, or local taxing authorities.





AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
September 30, 2019

NOTE 5 – SUPPLEMENTAL CASH FLOW DISCLOSURES

Reconciliation of increase in net assets to net cash used by operating activities:

Increase in net assets	\$ 224
Adjustments to reconcile increase in net assets to net cash used by operating activities:	
Increase in federal funds receivable	(25,242)
Decrease in payroll taxes payable	(1,918)
Decrease in payable to providers	<u>(10,818)</u>
Net cash used by operating activities	<u>\$ (37,754)</u>

NOTE 6 – CONCENTRATION OF FEDERAL FUNDS REVENUE

Federal funds receivable totaling \$336,904, or 100% of federal funds receivable, is due from the state government as a pass-through entity for the federal government. Any significant reduction in the level of support from the state could negatively impact the Sponsor's ability to fund program activities.

NOTE 7 – LIQUIDITY AND AVAILABILITY

The following reflects the Sponsor's financial assets as of the statement of financial position date, reduced by amounts available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Cash	\$ 1,593
Federal Funds Receivable	<u>55,059</u>
Total Financial Assets	56,652
Subtract: Cash Overdraft	(8,620)
Amounts owed to providers from Federal Funds Receivable	<u>(42,695)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,337</u>

NOTE 8 – CHANGE IN ACCOUNTING POSITION

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The ASU addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, the lack of consistency in the type of information provide about expenses and investment return. The foundation has implemented ASU 2016-14 and has presented the financial statements accordingly.

NOTE 9 – PRIOR PERIOD ADJUSTMENT

During the current year it was discovered that payroll taxes payable at September 30, 2018 were understated by \$1,417. A decrease of \$1,417 has been made to opening balance net assets without donor restrictions.

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through, April 30, 2020, the date that the financial statements were available to be issued.



AUDUBON HEALTH SERVICES  
Baton Rouge, Louisiana

SUPPLEMENTAL SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO  
AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER  
For the Year Ended September 30, 2019

Executive Director:

Elizabeth Hodges

Salary	\$ 52,000
Reimbursed Expensers	774
Travel Reimbursement	<u>519</u>
 TOTAL COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR	 <u>\$ 53,293</u>

See Independent Accountants' Review Report and Accompanying Notes to Financial Statements





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

Board of Directors of  
Audubon Health Services  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by Audubon Health Services and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2019, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested of for any other purpose

The procedures and associated findings are as follows:

*Federal, State, and Local Awards*

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

Audubon Health Services' state award expenditures for all state programs for the fiscal year follow:

<u>Federal, State, or Local Grant Name</u>	<u>Grant Year</u>	<u>CFDA No.</u>	<u>Amount</u>
Louisiana Department of Education			
Child and Adult Care Food Program	2018/2019	10.558	<u>\$ 361,904</u>
Total Expenditure			<u>\$ 361,904</u>

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation with the exception that two checks had the incorrect check number listed in the accounting software. One month of provider checks were numbered incorrectly and both of these selected items were from that month.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Inspection of documentation supporting each of the selected disbursements indicated appropriate approval.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*Activities allowed or unallowed*

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

*Eligibility*

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

*Reporting*

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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

No close-out report available for comparison.

*Open Meetings*

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

Not applicable

*Budget*

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

*State Audit Law*

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

No findings.



11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

*Prior-Year Comments*

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

No findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the 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 Louisiana Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
April 30, 2020

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

4/30/2020

TWRU CPAs & Financial Advisors

527 E Airport Ave

Baton Rouge, LA 70806

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2019 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No

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

Yes  No

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

Yes  No

**Open Meetings – N/A**

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

Yes  No

**Budget**

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

Yes  No

**Reporting**

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

Yes  No

]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

**Prior-Year Comments – N/A**

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

Yes [ ] No [ ]

**General**

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]


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

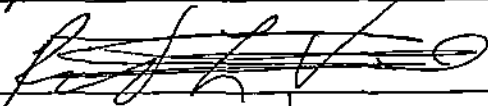
Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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

 President 4/30/2020 Date

 Executive Director 4/30/2020 Date

