

**LOUISIANA ASSISTIVE TECHNOLOGY
ACCESS NETWORK**

BATON ROUGE, LOUISIANA

SEPTEMBER 30, 2024



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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
of Louisiana Assistive Technology Access Network

Opinion

We have audited the accompanying financial statements of Louisiana Assistive Technology Access Network (a nonprofit organization), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Assistive Technology Access Network as of September 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Louisiana Assistive Technology Access Network and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Assistive Technology Access Network's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana Assistive Technology Access Network's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our 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 an agency head 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 our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2025, on our consideration of Louisiana Assistive Technology Access Network's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 Louisiana Assistive Technology Access Network's internal control over financial reporting and compliance.

L. A. Champagne & Co, LLP

August 13, 2025

Baton Rouge, Louisiana

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
STATEMENT OF FINANCIAL POSITION

September 30, 2024

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,386,149
Accounts receivable	180,507
Prepaid expenses	<u>2,552</u>
Total current assets	1,569,208

RESTRICTED CASH 94,613

PROPERTY AND EQUIPMENT (NET) 313,682

Total assets \$ 1,977,503

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 7,118
Accrued liabilities	29,108
Deferred income	<u>626,885</u>
Total current liabilities	<u>663,111</u>

NET ASSETS

Without donor restrictions	624,392
With donor restrictions	<u>690,000</u>
	<u>1,314,392</u>

Total liabilities and net assets \$ 1,977,503

See accompanying notes to financial statements

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Federal grants	\$ 665,916	\$ -	\$ 665,916
Program service fees	19,959	-	19,959
Contributions	348	-	348
Interest and other income	16,081	-	16,081
	<u>702,304</u>	<u>-</u>	<u>702,304</u>
Net assets released from restrictions:			
Satisfaction of time and purpose restrictions	57	(57)	-
	<u>702,361</u>	<u>(57)</u>	<u>702,304</u>
 EXPENSES			
Program services	442,538	-	442,538
Management and general	275,150	-	275,150
Fundraising	-	-	-
	<u>717,688</u>	<u>-</u>	<u>717,688</u>
 Change in net assets	(15,327)	(57)	(15,384)
 Net assets - beginning of year (as restated)	639,719	690,057	1,329,776
Net assets - end of year	<u>\$ 624,392</u>	<u>\$ 690,000</u>	<u>\$ 1,314,392</u>

See accompanying notes to financial statements

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK

STATEMENT OF CASH FLOWS

September 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (15,384)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	45,578
(Increase) decrease in assets:	
Accounts receivable	(30,390)
(Decrease) increase in liabilities:	
Accounts payable	637
Accrued liabilities	7,317
Deferred income	(12,075)
Net cash provided by (used in) operating activities	<u>(4,317)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisition of equipment	(11,596)
Net cash used in investing activities	<u>(11,596)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Net cash used in financing activities	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(15,913)
Cash, cash equivalents, and restricted cash - beginning of year	1,496,675
Cash, cash equivalents, and restricted cash - end of year	<u>\$ 1,480,762</u>
Cash and cash equivalents	\$ 1,386,149
Cash restricted for loan guarantees	<u>94,613</u>
Cash, cash equivalents, and restricted cash shown above	<u>\$ 1,480,762</u>

See accompanying notes to financial statements

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
STATEMENT OF FUNCTIONAL EXPENSES

Year Ended September 30, 2024

	Program Services	Management & General	Fundraising	Total
Salaries	\$ 243,053	\$ 176,205	\$ -	\$ 419,258
Payroll taxes and benefits	28,111	20,379	-	48,490
Contracts/consultants	17,578	12,743	-	30,321
Travel	9,179	6,655	-	15,834
Equipment and supplies	37,264	27,015	-	64,279
Operating				
Insurance	13,171	9,549	-	22,720
Occupancy fees	17,426	-	-	17,426
Postage	1,834	1,329	-	3,163
Property maintenance	1,576	1,143	-	2,719
Telecommunications	6,962	5,048	-	12,010
Depreciation	45,578	-	-	45,578
Other	20,806	15,084	-	35,890
Total expenses	<u>\$ 442,538</u>	<u>\$ 275,150</u>	<u>\$ -</u>	<u>\$ 717,688</u>

See accompanying notes to financial statements

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Louisiana Assistive Technology Access Network (LATAN) is a Louisiana non-profit corporation which was organized November 9, 1994. LATAN is a consumer-directed, consumer-responsive organization whose mission is to assist individuals with disabilities to achieve an enhanced quality of life and greater independence through access to assistive technology. LATAN serves (1) individuals with disabilities or functional limitations and wounded warriors, as well as their families and caregivers; (2) service providers; (3) educators; (4) vocational rehabilitation specialists; (5) employers; and other stake holders. LATAN also provides education and information to Louisiana's residents regarding the availability and benefits of, and access to technology that can assist people with disabilities or functional limitations.

Program services provided by LATAN include assistive technology device demonstrations, device loans, financial loans, device recycling exchange, emergency equipment distribution, information and assistance, technical assistance and training for individuals and service providers. Other programs include public awareness and systems change advocacy.

LATAN provides assistance for eliminating barriers that prevent citizens in Louisiana from acquiring assistive technology through the active involvement of consumers of assistive technology and collaboration with other agencies and organizations. Development of these relationships is vital to improving the service delivery systems and avoiding duplication of services.

LATAN receives the majority of its funding from a grant provided by the Assistive Technology Act of 2004, administered by the United States Department of Health & Human Services and the State of Louisiana Department of Health & Hospitals. The amount of this funding may vary depending on funding provided by the respective governmental authorities. Contributions and grants are also received from individual donors and other organizations.

Basis of accounting

The Organization prepares its financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned or billed, and expenses are recognized when goods or services are received and the obligation for payment is incurred.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by 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.

Contributions and grants

Contributions received, grants, and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports cash gifts, grants and contributions of other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets or grants, or if they are designated as support for future periods.

When donor restrictions expire, that is, when the stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without donor restrictions.

Government grants are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreement. Advances under grants are recorded as deferred income until such time as they can be recognized as revenue.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated personal services

The value of donated personal services provided has not been recorded in the accompanying financial statements. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization in the performance of its programs.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash flow statement

For the purposes of the statement of cash flows, the organization considers all highly liquid debt instruments purchased with an original maturity of three months or less and any certificates of deposits that do not contain material early withdrawal penalties to be cash equivalents.

Accounts receivable

Accounts receivable are reported at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. The allowance for doubtful accounts is based on historical experience and an evaluation of the outstanding receivables at the end of the year. Accounts receivable are written off when deemed uncollectible by management. Bad debt recoveries are included in income as realized. LATAN considered all accounts receivable at September 30, 2024, to be fully collectible and, therefore, no allowance for doubtful accounts was recorded.

Prepaid expenses

Insurance and similar services which extend benefits over more than one accounting period have been recorded as prepaid.

Property and equipment

Acquisitions of property and equipment are capitalized and are stated at cost less accumulated depreciation with depreciation being calculated on the straight-line basis over the estimated useful life of the assets as follows:

Buildings	20 - 40 yrs
Equipment	5 -10 yrs
Furniture	7 yrs

When property is retired or otherwise disposed of, the accounts are relieved of the applicable cost and accumulated depreciation, and any resulting gain or loss is reflected in operations.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income tax status

The Organization is exempt from Federal Income Taxes under Section 501(c)(3) of the Internal Revenue Code and has been designated as an organization which is not a private foundation under IRC 170(b)(1)(A)(vi). Accordingly, no provision for income taxes has been included in the financial statements.

The Organization accounts for income taxes in accordance with the income tax accounting guidance included in the FASB ASC. Under this guidance, the Organization may recognize the tax effects from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by tax authorities. The Organization has evaluated its tax positions regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions.

The Organization files a United States return of organization exempt from income tax. The Organization is also subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

Functional allocation of expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs are charged specifically to a program or function and the remaining costs are allocated among programs, management, and fundraising based upon estimates of staff time devoted to these functions or other appropriate allocation bases.

Revenue Recognition

The Organization recognizes revenue when it transfers promised goods or services to its members in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods and services. To accomplish this, LATAN applies the following five-step process to achieve this core principle:

- Identification of the contract with the member;
- Identification of the performance obligations under the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the identified performance obligations; and
- Recognition of revenue when (or as) an entity satisfies the identified performance obligations.

Program service fees

The Organization recognizes revenue from fees within the fiscal year in which the allowable expenses and applicable services are provided.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Disaggregation

The Organization disaggregates revenue from contracts with customers into major revenue streams and based on the timing of recognized revenue. The Organization's revenue disaggregated based on timing of the transfer of goods or services as follows as of September 30, 2024:

Recognized at a point in time:

Program service fees	\$ 19,959
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Payment terms

The majority of the Organization's revenue streams are billed after the performance obligation transpire.

Determination of the transaction price

The transaction price of a contract is the amount of consideration to which the Organization expects to be entitled in exchange for transferring promised goods or services and incurring allowable expense. Transaction prices do not include the amount collected on behalf of third parties. To determine the contract price of a contract, the Organization considers its customary business practices as well as the terms of the contract. For the purpose of determining transaction prices, the Organization assumes that the services will be transferred to the customer as promised in accordance with existing contracts and that contracts will not be cancelled, renewed, or modified. Most of the Organization's contracts with customers have fixed transaction prices that are denominated in U.S. dollars and payable in cash.

Revolving loan receivable

The Organization operates a revolving loan fund (RLF) program that provides lines of credit to Louisiana residents of all ages living with functional limitations or disabilities for the purpose of acquiring assistive technology. These financial arrangements are designed to support the Organization's mission of increasing accessibility and independence for individuals with disabilities. The lines of credit are issued with interest rates ranging from 0% - 2%. Management believes the present value discount is not material to these financial statements.

B: ECONOMIC DEPENDENCY

For the year ended September 30, 2024, LATAN received approximately 95% of its revenue from funds provided by the Assistive Technology Act through the U.S. Department of Health & Human Services' Administration on Community Living. The funds received are appropriated each year by the federal government. Other sources of revenue received include contracts, donations, and program fees. If significant budget cuts are made at the federal or state level, the amount of funds received by LATAN could be reduced by an amount that could adversely impact its operations. Management is not aware of any actions that have been taken or are proposed to be taken by the federal government that will adversely impact LATAN's grant for the fiscal year ending September 30, 2024.

C: CONCENTRATION OF CREDIT RISK

At various times during the year, cash and cash equivalents on deposit with one banking institution exceeded the amount insured by the FDIC. Management monitors the financial condition of the institution on a regular basis, along with their balances in cash and cash equivalents, to minimize this potential risk. At September 30, 2024, funds for the Alternative Financing Program were fully collateralized by securities held in a joint custodial account in LATAN's name.

D: LOANS RECEIVABLE

The Organization operates a revolving loan fund that provides a line of credit to Louisiana residents for the purpose of acquiring assistive technology. These financial arrangements are designed to support the Organization's mission of increasing accessibility independence for individuals with disabilities. Each line of credit is charged annual interest of 0% - 2% with payment terms ranging from 1 – 90 months. As of September 30, 2024, the Organization had 9 outstanding lines of credit, and due to the mission-driven nature of the program and a conservative accounting approach, the Organization has recorded a 100% allowance against all outstanding balances. The outstanding uncollected balance on the line of credits as of September 30, 2024, was \$17,388.

E: PRIOR YEAR RESTATEMENT

The Organization had a prior year restatement due to an expense being improperly capitalized. The net effect of recording the expense in the prior period resulted in a restatement as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Beginning of year net assets, as previously reported	\$ 644,526	\$ 690,057	\$ 1,334,583
Net effect of restatement	4,807	-	4,807
Net assets, beginning of year as restated	<u>\$ 639,719</u>	<u>\$ 690,057</u>	<u>\$ 1,329,776</u>

F: RESTRICTIONS OF NET ASSETS

Net assets with donor restrictions at September 30, 2024, consist of alternative financing program funding in the amount of \$689,000 and one other grant in the amount of \$1,000. This funding was recorded as contributions with donor restrictions. Amounts are released from restriction as cost are charged to the program.

G: PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at cost, less accumulated depreciation at September 30, 2024:

Assistive devices	\$ 574,480
Building	194,350
Building improvements	33,950
Computer equipment	95,182
Furniture and fixtures	38,480
	<u>936,442</u>
Accumulated depreciation	(622,760)
	<u><u>\$ 313,682</u></u>

Depreciation expense for September 30, 2024, was \$45,578.

H: COMPENSATED ABSENCES

Employees are allowed to carry over up to eighty hours of annual leave to the following year, unless approval is given to carry over more hours. Payments for unused annual leave is made upon an employee's termination.

The liability for accumulated unpaid annual leave is determined by using the number of vested vacation hours for each employee multiplied by the employee's wage rate at the end of the year. The liability for accumulated unpaid annual leave totaling \$9,135 as of September 30, 2024, is included in the accrued liabilities on the statement of financial position.

I: RESTRICTED CASH

LATAN is required to have on deposit with Regions Bank, as surety for the alternative financing program loans an amount equal to 35% of the principal loan balance and overdue interest as calculated at the end of each month, plus \$75,000. As of September 30, 2024, LATAN had \$94,613 on deposit at Regions Bank for this purpose.

J: PENSION PLAN

LATAN has a retirement savings 401(k) plan in which substantially all employees may participate. During the year ended September 30, 2024, LATAN made contributions of \$7,755 to the plan.

K: BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

L: CONTINGENCIES

LATAN participates in a federal grant program, which is governed by various rules and regulations. Cost charged to the grant program are subject to audit and adjustment by the grantor agency; therefore, to the extent that LATAN has not complied with the rules and regulations governing the grant, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grant; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and LATAN.

M: FEDERAL FINANCIAL ASSISTANCE

LATAN was awarded an Assistive Technology Grant from the Administration on Community Living, U.S. Department of Health and Human Services. LATAN has also participated in the Alternative Financing Program through the U.S. Department of Education's National Institute on Disability and Rehabilitation since 2002. The grants are explained as follows:

Assistive Technology Grant

The Assistive Technology Grant provides funding for assistive technology services for Louisiana residents with disabilities. The grant is a cost reimbursement type grant, which means that revenue is recognized when allowable cost are incurred.

Alternative Financing Program

In August of 2002, LATAN received a \$1,500,000 federal grant and a \$500,000 state grant to administer an Alternative Financing Program under Title III of the Assistive Technology Act of 1988. The Alternative Financing Program's purpose is to provide loans to individuals with disabilities, regardless of age or annual income, so that they can acquire assistive technology to improve their quality of life. LATAN partnered with Regions Bank to facilitate the loan process. Regions Bank agreed to offer the loans at below-market interest rates with extended repayment periods. In cases where Regions Bank cannot loan the applicant money because its loan criteria are not met, LATAN will reevaluate the denied application, and, if the circumstances warrant, LATAN will approve the loan. In the event the borrower defaults, LATAN uses grant proceeds to guarantee the repayment of the loan to Regions Bank. During the year ended September 30, 2024, there were no new guaranteed loans made. At September 30, 2024, the principal balance of guaranteed loans totaled \$56,036. Also, there was one non-guaranteed loan made during the year ended September 30, 2024, in the amount of \$35,461. At September 30, 2024, the principal balance of non-guaranteed loans totaled \$79,816.

M: FEDERAL FINANCIAL ASSISTANCE (Continued)

In August of 2020, LATAN received a \$700,000 federal grant to administer a revolving loan fund. The revolving loan fund is similar in purpose as the alternative financing program in that it provides access to funds for individuals with disabilities, so that they can acquire assistive technology to improve their quality of life.

N: NON-CASH INVESTING AND FINANCING ACTIVITIES

There were no non-cash investing and financing activities in September 30, 2024.

O: SUBSEQUENT EVENTS

Subsequent events were evaluated through August 13, 2025, which is the date the financial statements were available to be issued and discovered no events would affect the financial statements of LATAN.

P: LIQUIDITY

The following reflects LATAN's financial assets as of September 30, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Cash and cash equivalents	\$ 1,386,149
Accounts receivable	180,507
Donor imposed restrictions	<u>(1,316,885)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u><u>\$ 249,771</u></u>

As part of the Organization's liquidity management, it invests cash in excess of daily requirements in short-term investments.

Q: LEASE COMMITMENTS

The Organization currently leases its office space under an operating lease that is considered a short-term lease with monthly rent of \$825. Lease expense was \$17,426 for the year ended September 30, 2024.

SUPPLEMENTAL INFORMATION

**LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AN AGENCY HEAD**

September 30, 2024

Agency Head Name:

Yakima Black
President/CEO

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 117,502
Benefits - insurance	2,648
Benefits - other	6,031
Travel	6,234
Meals	755
Training	2,640

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**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***

The Board of Directors
Louisiana Assistive Technology Access Network

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 Louisiana Assistive Technology Access Network (a nonprofit organization), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 13, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana Assistive Technology Access Network'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 Louisiana Assistive Technology Access Network's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and question cost, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 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. We consider the deficiency described in the accompanying schedule of findings and questioned cost as 2024-01 to be a material weakness.

A significant deficiency is a deficiency, or 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. We consider the deficiency described in the accompanying schedule of findings and questioned cost as item 2024-02 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Assistive Technology Access Network's financial statements are free of 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned cost as item 2024-03.

Louisiana Assistive Technology Access Network's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Louisiana Assistive Technology Access Network's response to the findings identified in our audit and described in the accompanying schedule of findings. Louisiana Assistive Technology Access Network's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Louisiana Assistive Technology Access Network's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana Assistive Technology Access Network's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

S. A. Champagne & Co, LLP

August 13, 2025
Baton Rouge, Louisiana

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
SUMMARY OF AUDIT RESULTS AND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2024

A: SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Louisiana Assistive Technology Access Network.
2. One significant deficiency, 2024-02, and one material weakness, 2024-01 in internal controls relating to the audit of the financial statements is reported in the "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*."
3. One instance of noncompliance, 2024-03 material to the financial statements of Louisiana Assistive Technology Access Network was disclosed during the audit.
4. A management letter was not issued.

B: FINDINGS - FINANCIAL STATEMENTS AUDIT

INTERNAL CONTROL OVER FINANCIAL REPORTING

2024-01 Internal Control Over Financial Reporting

Condition: During the audit, we found key financial statement balances that were not reconciled to supporting documentation on a timely basis. The lack of reconciliation resulted in errors that were not detected or corrected by the Organization's internal controls.

Criteria: Internal controls over financial reporting are those policies and procedures that exist to assure an entity's ability to initiate, record, process, and report financial data consistent with assertions embodied in the annual financial statements, and that financial statements are prepared in accordance with generally accepted accounting principles (GAAP).

Effect: As a result of these weaknesses, material adjustments were required to properly reflect the financial position and performance of Organization.

Cause: During the previous year, the Organization's finance manager resigned and they were unable to find a replacement to close the books for year end.

Auditor's Recommendation: The Organization should develop and adopt policies and procedures to ensure the timeliness and accuracy of the accounting function which would include the year end close.

Management Response: The Organization agrees with the recommendation and has modified their current policies and procedures to include a contingency plan to ensure continued financial operations when there is a sudden change in the workforce.

2024-02 Accounting Records

Condition: The Organization did not adhere to the policies and procedures in place to ensure accounting records are maintained to support transactions that occurred during the fiscal year.

Criteria: The Organization should actively monitor its policies and procedures to ensure all supporting documents are maintained with cash receipts and cash disbursements, regardless of changes in personnel or staffing structure.

Effect: The Organization could not provide supporting documents for three of the selected transactions.

Cause: LATAN had an inconsistent workforce during the fiscal year and challenges with the accounting software which led to lapses in monitoring its policies and procedures.

Auditor's Recommendation: The Organization should establish policies and procedures to ensure appropriate supporting documentation is obtained and maintained for all transactions during the fiscal year. Supporting documentation should be stored in a central location and organized in a manner that would be efficient to locate support for specific transactions.

Management Response: Management will ensure appropriate supporting documentation is obtained and maintained for all transactions during the fiscal year. Supporting documentation will be stored in a central location and organized in a manner that would be efficient to locate support for specific transactions.

COMPLIANCE

2024-03 Annual Financial Statement

Condition: LATAN did not file its annual financial statement with the legislative auditor within six months of the close of the fiscal year.

Criteria: Louisiana Revised Statute 33:463 requires that the Organization produce an annual financial statement in accordance with generally accepted accounting principles and that the financial statement be transmitted to the legislative auditor within six months of the close of the fiscal year.

Effect: LATAN is not in compliance with Louisiana Revised Statute 33:463.

Cause: LATAN did not have an adequate workforce during parts of the year and challenges with accounting software led to delays in timely reporting to the legislative auditor.

Auditor's Recommendation: The annual financial statement should be submitted to the legislative auditor within six months of the close of the fiscal year.

Management Response: We will submit the annual financial statements to the legislative auditor within six months of the close of the fiscal year.

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK
SCHEDULE OF CORRECTIVE ACTION TAKEN
ON PRIOR YEAR FINDINGS
Year Ended September 30, 2024

INTERNAL CONTROL OVER FINANCIAL REPORTING

2023-01 Internal Control Over Financial Reporting

Repeated in the current year as finding 2024-01.

COMPLIANCE

2023-02 Annual Financial Statement

Repeated in the current year as finding 2024-03.



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Louisiana Assistive Technology Access Network and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period October 1, 2023 through September 30, 2024. Louisiana Assistive Technology Access Network's management is responsible for those C/C areas identified in the SAUPs.

Louisiana Assistive Technology Access Network has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period October 1, 2023 through September 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

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

ii. ***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.

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

iii. ***Disbursements***, including processing, reviewing, and approving.

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

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
Results: No exceptions were found as a result of this procedure.
- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
Results: No exceptions were found as a result of this procedure.
- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Results: No exceptions were found as a result of this procedure.
- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Results: No exceptions were found as a result of this procedure.
- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Results: No exceptions were found as a result of this procedure.
- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Results: Not applicable as LATAN is a nonprofit organization.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Results: Not applicable as LATAN is a nonprofit organization.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: Not applicable as LATAN is a nonprofit organization.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

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

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-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.*

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

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned 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 unassigned fund balance in the general fund.

Results: Not applicable as LATAN is a nonprofit organization.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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

3) Bank Reconciliations

- A. Obtain a listing of entity 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 each selected account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

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

- ii. Bank reconciliations include written evidence that a member of management or a 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

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

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

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

4) Collections (excluding electronic funds transfers)

- A. 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).

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

- B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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

- i. Employees responsible for cash collections do not share cash drawers/registers;

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

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

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

- iii. Each employee responsible for collecting cash is not also 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; and

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

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

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

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

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

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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:

- i. Observe that receipts are sequentially pre-numbered.

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

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

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

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

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

- iv. 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 and the cash is stored securely in a locked safe or drawer).

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

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

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

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

- A. 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).

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

- B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

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

- ii. At least two employees are involved in processing and approving payments to vendors;

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

- iii. 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;

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

- iv. 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; and

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

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

- C. For each location selected under procedure #5A 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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

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

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Results: There was no evidence of segregation of duties for the transactions selected for testing.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, 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.

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

- B. 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
 - i. Observe whether 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) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Results: No evidence that the monthly statement was reviewed.

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

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

- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection). 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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

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

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

A. 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 and 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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

Results: Three reimbursements selected were inaccurately calculated.

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

Results: Supporting documentation for one reimbursement selected was not provided.

- iii. 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 Policies and Procedures procedure #1A(vii); and

Results: Supporting documentation for one reimbursement selected was not provided.

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

Results: Supporting documentation for one reimbursement selected was not provided.

8) Contracts

A. 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. *Alternatively, 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

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
Results: No exceptions were found as a result of this procedure.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
Results: No exceptions were found as a result of this procedure.
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
Results: No exceptions were found as a result of this procedure.
- iv. 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.
Results: No exceptions were found as a result of this procedure.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
Results: No exceptions were found as a result of this procedure.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
Results: No exceptions were found as a result of this procedure.
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
Results: No exceptions were found as a result of this procedure.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

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

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

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

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

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

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Results: Not applicable as LATAN is a nonprofit organization.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: Not applicable as LATAN is a nonprofit organization.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: Not applicable as LATAN is a nonprofit organization.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Results: Not applicable as LATAN is a nonprofit organization.

- B. 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Not applicable as LATAN is a nonprofit organization.

12) Fraud Notice

- A. 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 as required by R.S. 24:523.

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

- B. 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.

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

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
 - i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267.

Results: Not applicable as LATAN is a nonprofit organization.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: Not applicable as LATAN is a nonprofit organization.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: Not applicable as LATAN is a nonprofit organization.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

Results: Not applicable as LATAN is a nonprofit organization.

- ii. Number of sexual harassment complaints received by the agency;

Results: Not applicable as LATAN is a nonprofit organization.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Results: Not applicable as LATAN is a nonprofit organization.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Results: Not applicable as LATAN is a nonprofit organization.

- v. Amount of time it took to resolve each complaint.

Results: Not applicable as LATAN is a nonprofit organization.

We were engaged by Louisiana Assistive Technology Access Network to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, 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.

We are required to be independent of Louisiana Assistive Technology Access Network and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

S. A. Champagne & Co, LLP

Baton Rouge, Louisiana

August 13, 2025

LOUISIANA ASSISTIVE TECHNOLOGY ACCESS NETWORK

Baton Rouge, Louisiana

*Management's Response to Statewide Agreed-Upon Procedures
For the Year Ended September 30, 2024*

5(C)ii – Non payroll disbursements

Procedures and protocols will be developed to document segregation of duties related to disbursements.

6(B)i – Credit cards/debit cards/fuel cards/purchase cards

Procedures and protocols will be developed to document that all monthly credit card statements are reviewed by someone other than the authorized card holder.

7(A)i, ii, iii, iv – Travel and travel related expense reimbursements

Procedures and protocols will be developed to maintain all documentation and support for all travel related expense reimbursements.