

# **Catahoula Parish Council on Aging, Inc.**

**Annual Financial Report  
For the Year Ended June 30, 2024**



**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS |

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December 27, 2024

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Catahoula Parish Council on Aging  
Jonesville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Catahoula Parish Council on Aging, Inc., as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Catahoula Parish Council on Aging's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountant's Responsibility**

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

We are required to be independent of the Catahoula Parish Council on Aging, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.



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***INDEPENDENT ACCOUNTANTS' REPORT***

***December 27, 2024***

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**Accountant's Conclusion**

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

**Supplemental Financial Information**

The supplementary information as listed in the table of contents 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated December 27, 2024 on the results of our agreed-upon procedures.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana



# ***Catahoula Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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This section of the Catahoula Parish Council on Aging, Inc.'s annual financial report presents our discussion and analysis of the Catahoula Parish Council on Aging's financial performance during the year ended June 30, 2024.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Catahoula Parish Council on Aging, Inc.'s financial position and results of operations from differing perspectives, which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Catahoula Parish Council on Aging as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Catahoula Parish Council on Aging's assets and all of its liabilities (including long-term debt). Expenses incurred in connection with the operation of the Catahoula Parish Council on Aging's programs are reported as governmental activities. The governmental activities are financed by grants, fees and membership dues.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Catahoula Parish Council on Aging's most significant activities and are not intended to provide information for the Catahoula Parish Council on Aging as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Catahoula Parish Council on Aging's funds are all classified as governmental funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Catahoula Parish Council on Aging's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE CATAHOULA PARISH COUNCIL ON AGING AS A WHOLE**

Government-wide financial data for the Catahoula Parish Council on Aging are presented as follows:

#### **Net Position**

A condensed version of the government-wide Statement of Net Position is presented as follows:

# ***Catahoula Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Assets:</u></b>		
Current and Other Assets	\$ 27,426	\$ 27,857
Capital Assets	146,322	131,543
<b>Total Assets</b>	<b>173,748</b>	<b>159,400</b>
<b><u>Liabilities:</u></b>		
Current and Other Liabilities	9,662	16,964
Long-term Liabilities	----	----
<b>Total Liabilities</b>	<b>9,662</b>	<b>16,964</b>
<b><u>Net Position:</u></b>		
Invested in Capital Assets	146,322	131,543
Restricted	----	----
Unrestricted	17,764	10,893
<b>Total Net Position</b>	<b>\$ 164,086</b>	<b>\$ 142,436</b>

As the presentation appearing above demonstrates, net position is largely invested in capital assets. The increase in the Council's net position is attributable to careful management by administration and additional resources.

### **Changes in Net Position**

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Operating Grants and Contributions	\$ 201,408	\$ 108,747
General Revenue:		
Unrestricted Grants and Contributions	160,939	161,314
Miscellaneous	3,100	22,908
<b>Total Revenue</b>	<b>365,447</b>	<b>292,969</b>

# ***Catahoula Parish Council on Aging***

## ***Management's Discussion and Analysis For the Year Ended June 30, 2024***

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	<b>June 30,</b>	
	<b>2024</b>	<b>2023</b>
<b><u>Program Expenses:</u></b>		
Support Services	47,788	82,346
Nutrition Services	177,415	64,628
Caregiver Support	12,484	13,753
American Rescue Plan	36,114	33,934
General Senior Activities and Administration	69,995	70,679
Total Expenses	343,796	265,340
Change in Net Position	21,651	27,629
Net Position Beginning	142,435	114,806
Net Position Ending	\$ 164,086	\$ 142,435

As presented above, the Catahoula Parish Council on Aging's net position changed due to availability of additional resources.

### **FINANCIAL ANALYSIS OF THE CATAHOULA PARISH COUNCIL ON AGING'S FUNDS**

Financial performance of the various funds was consistent with the government-wide performance described above. The only difference was the effect of timing differences related to reporting capital assets.

### **GENERAL FUND BUDGET HIGHLIGHTS**

Budget variances exceeded a five percent difference, which deviates from State Law.

### **CAPITAL ASSET ADMINISTRATION**

Aside from depreciating existing equipment and facilities, capital asset activity included building and kitchen improvements.

### **DEBT ADMINISTRATION**

For the year ended June 30, 2024, no debt was incurred or outstanding.

### **FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, no significant factors are expected to affect further operations.

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Net Position**

**June 30, 2024**

	Governmental Activities
<hr/>	
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 11,918
Receivables (net)	15,508
Capital Assets, Net of Accumulated Depreciation	
Non-Depreciable	5,662
Depreciable	<u>140,660</u>
 <b>Total Assets</b>	 <u>173,748</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable	<u>9,662</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets	146,322
Unrestricted	<u>17,764</u>
 <b>Total Net Position (deficit)</b>	 <u><u>\$ 164,086</u></u>

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

# **Catahoula Parish Council on Aging, Inc.**

## ***Statement of Activities***

***For the Year Ended June 30, 2024***

				Program Revenue		Net (Expenses)
		Indirect		Operating	Capital	Revenue and
	Expenses	Expense	Charges For	Grants and	Grants and	Changes in
		Allocation	Services	Contributions	Contributions	Net Position
<u>Governmental Activities</u>						
Health and Welfare						
Support Services	\$ 30,574	\$ 17,214	\$ -	\$ 31,324	\$ -	\$ (16,464)
Nutrition Services						
Congregate Meals	49,554	27,893	-	42,472	-	(34,975)
Home Delivered Meals	63,965	36,003	-	69,300	-	(30,668)
National Family Caregiver Support	7,990	4,494	-	16,158	-	3,674
American Rescue Plan	23,110	13,004	-	42,154	-	6,040
General Senior Activities and Administration	168,603	(98,608)	-	-	-	(69,995)
Total Governmental Activities	343,796	-	-	201,408	-	(142,388)
General Revenues						
Grants and Contributions not Restricted to Specific Programs						160,939
Miscellaneous						3,100
Total General Revenues						164,039
Change in Net Position						21,651
Net Position - Beginning						142,435
Net Position - Ending						\$ 164,086

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

# **Catahoula Parish Council on Aging, Inc.**

## **Balance Sheet - Governmental Funds**

**June 30, 2024**

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	American Rescue Plan	Total Governmental Funds
<b>Assets</b>							
Cash and Cash Equivalents	\$ 11,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,918
Receivables	-	3,670	4,167	6,930	741	-	15,508
Due From Other Funds	7,555	-	-	-	-	-	7,555
Prepaid Expenses	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 19,473</u>	<u>\$ 3,670</u>	<u>\$ 4,167</u>	<u>\$ 6,930</u>	<u>\$ 741</u>	<u>\$ -</u>	<u>\$ 34,981</u>
<b>Liabilities and Fund Balance</b>							
<b><u>Liabilities</u></b>							
Accounts Payable	\$ 1,709	\$ -	\$ 3,090	\$ 4,863	\$ -	\$ -	\$ 9,662
Due to Other Funds	-	3,670	1,077	2,067	741	-	7,555
<b>Total liabilities</b>	<u>1,709</u>	<u>3,670</u>	<u>4,167</u>	<u>6,930</u>	<u>741</u>	<u>-</u>	<u>17,217</u>
<b><u>Fund Balance (Deficit)</u></b>							
Unassigned	17,764	-	-	-	-	-	17,764
<b>Total Fund Balances</b>	<u>17,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,764</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 19,473</u>	<u>\$ 3,670</u>	<u>\$ 4,167</u>	<u>\$ 6,930</u>	<u>\$ 741</u>	<u>\$ -</u>	<u>\$ 34,981</u>

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

# **Catahoula Parish Council on Aging, Inc.**

## ***Reconciliation of Governmental Fund Balance to Net Position June 30, 2024***

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Total Fund Balances - Governmental Funds	\$ 17,764
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>146,322</u>
Net Position of Governmental Activities	<u>\$ 164,086</u>

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

# **Catahoula Parish Council on Aging, Inc.**

## ***Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds For the Year Ended June 30, 2024***

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	American Rescue Plan	Total Governmental Funds
<b><u>Revenues:</u></b>							
Intergovernmental							
Governor's Office of Elderly Affairs							
Parish Council on Aging Funds	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	50,000	-	-	-	-	-	50,000
Supplemental Senior Center	10,789	-	-	-	-	-	10,789
Cenla Area Agency on Aging	150	31,324	42,472	69,300	16,158	42,154	201,558
In-Kind Support	-	-	-	-	-	-	-
Public Support	3,098	-	-	-	-	-	3,098
Other	3	-	-	-	-	-	3
Total revenues	<u>164,040</u>	<u>31,324</u>	<u>42,472</u>	<u>69,300</u>	<u>16,158</u>	<u>42,154</u>	<u>365,448</u>
<b><u>Expenditures:</u></b>							
Current							
Salaries	32,983	23,869	26,133	15,056	8,100	16,470	122,611
Fringe	2,750	1,957	2,206	1,417	653	1,357	10,340
Travel	651	2,264	281	328	995	1,864	6,383
Operating Services	11,173	6,300	10,208	13,176	1,645	4,759	47,261
Operating Supplies	2,620	10,431	33,812	63,786	316	9,422	120,387
Other	5,261	2,967	4,807	6,205	775	2,242	22,257
Capital Expenditures	<u>29,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,338</u>
Total expenditures	<u>84,776</u>	<u>47,788</u>	<u>77,447</u>	<u>99,968</u>	<u>12,484</u>	<u>36,114</u>	<u>358,577</u>
<b><u>Other Financing Sources (Uses)</u></b>							
Operating Transfers In	-	16,464	34,975	30,668	-	-	82,107
Operating Transfers Out	<u>(72,393)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,674)</u>	<u>(6,040)</u>	<u>(82,107)</u>
Total Other Financing Sources (Uses)	<u>(72,393)</u>	<u>16,464</u>	<u>34,975</u>	<u>30,668</u>	<u>(3,674)</u>	<u>(6,040)</u>	<u>-</u>
Net Change in Fund Balances	6,871	-	-	-	-	-	6,871
Fund balance - Beginning of Year	<u>10,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,893</u>
Fund balance - End of Year	<u>\$ 17,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,764</u>

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



## **Catahoula Parish Council on Aging, Inc.**

### ***Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2024***

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Change in Fund Balances - Governmental Funds	\$	6,871
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Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:

Capital expenditures reported by Governmental Funds	29,338	
Depreciation expense reported on a government-wide basis	<u>(14,558)</u>	<u>14,780</u>

Change in Net Position - Government-Wide Statement of Activities	\$	<u>21,651</u>
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The accompanying notes are an integral part of the financial statements.

# ***Catahoula Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Catahoula Parish Council on Aging, Inc. is a non-profit organization organized under the Laws of the State of Louisiana. The primary function of the Council on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people.

The following is a summary of certain significant accounting policies and practices:

#### **Financial Reporting Entity**

The Catahoula Parish Council on Aging is considered a legally separate stand-alone government as defined by Generally Accepted Accounting Standards. The reporting entity is composed of the activities that are under the direct control of the Board of Directors. The Catahoula Parish Council on Aging is not financially accountable for any organizations that maintain separate legal standing; therefore, it has no component units.

#### **Basic Financial Statements**

All of the Catahoula Parish Council on Aging's operations are classified as governmental activities. Governmental activities involve government services that are normally supported by intergovernmental revenues and certain fees. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Catahoula Parish Council on Aging's financial position and results of operations from differing perspectives which are described as follows:

##### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Catahoula Parish Council on Aging as a whole. The effect of interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fees, contributions associated with a particular function and most grants.

##### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Catahoula Parish Council on Aging's major funds are described as follows:

- General Fund – The general fund is the primary operating fund and is used to account for all governmental activities that are not required to be presented elsewhere.
- Title III B – Accounts for funds dedicated to providing supportive services for seniors.
- Title C-1 – Reports activity associated with providing nutrition services at congregate meal sites.
- Title C-2 – Reports activity associated with providing nutrition services consisting of home delivered meals.
- Title III E – Accounts for funds dedicated to providing support services for caregivers.

# ***Catahoula Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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- American Rescue Plan (ARP) – Reports activity related to the funds provided through a COVID-19 relief program.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 90 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

### **Accumulated Unpaid Vacation**

Annual leave is earned by employees at varying rates based on length of service. Based on the Council's policies, employees do not have a vested interest in their leave balances. Accordingly, there are no liabilities associated with accumulated unpaid vacation.

### **Capital Assets**

Capital assets include significant acquisitions of facilities and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Capital assets are depreciated using the straight-line method and useful lives ranging from 3 years to 30 years.

### **Interfund Receivables and Payables**

Amounts of cash held or disbursed by the General Fund on behalf of other funds are recorded as Interfund Payables and Receivables. These Interfund Payables and Receivables are eliminated from the government-wide financial statement presentation.

### **Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Catahoula Parish Council on Aging may deposit funds in demand deposits, interest-bearing

# ***Catahoula Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Coverage provided by the Federal Deposit Insurance Corporation eliminates Credit risk associated with bank deposits.

### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Budgets**

Budgets are adopted and occasionally amended by the Board of Directors in the manner prescribed by Louisiana Law and the Governor's Office of Elderly Affairs.

### **Allocation of Indirect Expenses**

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct costs of the Administration function. Indirect costs, including travel, operating services, operating supplies, and other administrative costs are allocated using a budget tool provided by the Governor's Office of Elderly Affairs which is based primarily on the relationship of direct costs a program bears to the total direct costs of all programs.

### **NOTE 2 – INTERNAL BALANCES AND ACTIVITY**

The interfund receivables and payables at June 30, 2024 are as follows:

	<b><u>Interfund Receivables</u></b>	<b><u>Interfund Payables</u></b>
General Fund	\$ 7,555	\$ ----
Special Revenue Funds:		
Title III-B	----	3,670
Title III C-1	----	1,077
Title III C-2	----	2,067
Title III-E	----	741
American Rescue Plan	----	----
Total	\$ 7,555	\$ 7,555

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in the interfund receivables and payables presented above.

Operating transfers for the year ended June 30, 2024 are presented as follows:

# ***Catahoula Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Net</u>
General Fund	\$ ----	\$ 72,393	\$ (72,393)
Special Revenue Funds:			
Title III-B	16,464	----	16,464
Title III C-1	34,975	----	34,975
Title III C-2	30,668	----	30,668
Title III-E	----	3,674	(3,674)
American Rescue Plan	----	6,040	(6,040)
Total	\$ 82,107	\$ 82,107	\$ ----

The transfers described above consist of unrestricted resources that were transferred to various special revenue funds for the purpose of enhancing activities supported by those funds.

### **NOTE 3 – CAPITAL ASSETS**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Non Depreciable Capital Assets:</u>				
Land	\$ 5,662	\$ ----	\$ ----	\$ 5,662
<u>Depreciable Capital Assets:</u>				
Furniture, Fixtures and Equipment	\$ 141,919	\$ ----	\$ ----	\$ 141,919
Buildings and Improvements	184,343	29,338	----	213,681
Less Accumulated Depreciation	(200,382)	(14,558)	----	(214,940)
Total Net of Depreciation	\$ 125,880	\$ (14,780)	\$ ----	\$ 140,660

Depreciable capital assets are limited to furniture, fixtures, equipment and improvements used in the administration of the Catahoula Parish Council on Aging's activities. Accordingly, depreciation expense, when applicable, is reported in the accompanying government-wide financial statements as a finance and administrative expense.

### **NOTE 4 - ACCOUNTS RECEIVABLE**

Accounts receivable at year end consisted entirely of funding that originated with the State of Louisiana. Based on collection experience, no allowance for doubtful accounts was necessary.

### **NOTE 5 - COMPENSATION OF BOARD MEMBERS**

During the year, no compensation was paid to any member of the Catahoula Parish Council on Aging's Board of Directors.

### **NOTE 6 - CASH**

At June 30, 2024 the Catahoula Parish Council on Aging's cash balance is fully secured by FDIC insurance.

# ***Catahoula Parish Council on Aging***

## ***Notes to Financial Statements***

***June 30, 2024***

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### **NOTE 7 - RISK MANAGEMENT:**

The Catahoula Parish Council on Aging is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks of loss are covered by a comprehensive commercial insurance policy and worker's compensation insurance. Claims resulting from these risks have historically not exceeded insurance coverage.

### **NOTE 8 – CONTINGENCES**

The Catahoula Parish Council on Aging receives state and federal assistance through various grant programs and contracts. Management is confident that all significant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

### **NOTE 9 – SHORT-TERM DEBT**

The Catahoula Parish Council on Aging established a line of credit to meet cash flow needs. As the council's financial situation improved, this method of funding was not used in the current year. The line of credit has an undrawn balance of \$40,000, which may be accessed at an interest rate of 5.950%.

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **General Fund**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ 100,000	\$ 100,000	\$ 100,000	-
Senior Center	50,000	50,000	50,000	-
Supplemental Senior Center	10,789	10,789	10,789	-
Cenla Area Agency on Aging	-	-	150	150
In Kind Support	-	-	-	-
Public Support	5,003	-	3,098	3,098
Other	-	-	3	3
Total revenues	<u>165,792</u>	<u>160,789</u>	<u>164,040</u>	<u>3,251</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	43,988	44,250	32,983	11,267
Fringe	3,725	3,758	2,750	1,008
Travel	1,031	1,039	651	388
Operating Services	8,462	8,644	11,173	(2,529)
Operating Supplies	3,790	4,189	2,620	1,569
In Kind Labor	-	-	-	-
Other	6,213	5,891	5,261	630
Capital Expenditures	-	-	29,338	(29,338)
Total expenditures	<u>67,209</u>	<u>67,771</u>	<u>84,776</u>	<u>(17,005)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(98,581)	(93,019)	(72,393)	20,626
Total Other Financing Sources (Uses)	<u>(98,581)</u>	<u>(93,019)</u>	<u>(72,393)</u>	<u>20,626</u>
Net Change in Fund Balances	2	(1)	6,871	6,872
Fund balance - Beginning of Year	<u>10,893</u>	<u>10,893</u>	<u>10,893</u>	<u>-</u>
Fund balance - End of Year	<u>\$ 10,895</u>	<u>\$ 10,892</u>	<u>\$ 17,764</u>	<u>\$ 6,872</u>

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III-B**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	-
Senior Center	-	-	-	-
Supplemental Senior Center	-	-	-	-
Cenla Area Agency on Aging	30,168	30,168	31,324	1,156
In Kind Support	-	-	-	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>30,168</u>	<u>30,168</u>	<u>31,324</u>	<u>1,156</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	40,315	37,206	23,869	13,337
Fringe	3,414	3,160	1,957	1,203
Travel	1,892	1,901	2,264	(363)
Operating Services	23,834	23,638	6,300	17,338
Operating Supplies	10,691	10,611	10,431	180
In Kind Labor	-	-	-	-
Other	8,164	7,323	2,967	4,356
Capital Expenditures	-	-	-	-
Total expenditures	<u>88,310</u>	<u>83,839</u>	<u>47,788</u>	<u>36,051</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	58,142	53,671	16,464	(37,207)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>58,142</u>	<u>53,671</u>	<u>16,464</u>	<u>(37,207)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III C-1**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	50,014	50,014	42,472	(7,542)
In Kind Support	-	-	-	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>50,014</u>	<u>50,014</u>	<u>42,472</u>	<u>(7,542)</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	25,063	25,199	26,133	(934)
Fringe	2,122	2,140	2,206	(66)
Travel	129	133	281	(148)
Operating Services	3,096	3,190	10,208	(7,018)
Operating Supplies	33,102	34,527	33,812	715
In Kind Labor	-	-	-	-
Other	3,226	3,059	4,807	(1,748)
Capital Expenditures	-	-	-	-
Total expenditures	<u>66,738</u>	<u>68,248</u>	<u>77,447</u>	<u>(9,199)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	16,724	18,234	34,975	16,741
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>16,724</u>	<u>18,234</u>	<u>34,975</u>	<u>16,741</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III C-2**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	83,161	83,161	69,300	(13,861)
In Kind Support	-	-	-	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>83,161</u>	<u>83,161</u>	<u>69,300</u>	<u>(13,861)</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	16,248	14,178	15,056	(878)
Fringe	1,376	1,204	1,417	(213)
Travel	105	175	328	(153)
Operating Services	2,520	2,329	13,176	(10,847)
Operating Supplies	82,162	83,527	63,786	19,741
In Kind Labor	-	-	-	-
Other	2,625	2,233	6,205	(3,972)
Capital Expenditures	-	-	-	-
Total expenditures	<u>105,036</u>	<u>103,646</u>	<u>99,968</u>	<u>3,678</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	21,875	20,485	30,668	10,183
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>21,875</u>	<u>20,485</u>	<u>30,668</u>	<u>10,183</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Title III E**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	16,818	16,818	16,158	(660)
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>16,818</u>	<u>16,818</u>	<u>16,158</u>	<u>(660)</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	10,077	10,750	8,100	2,650
Fringe	853	913	653	260
Travel	2,411	2,023	995	1,028
Operating Services	1,512	1,589	1,645	(56)
Operating Supplies	616	647	316	331
In Kind Labor	-	-	-	-
Other	1,576	1,524	775	749
Capital Expenditures	-	-	-	-
Total expenditures	<u>17,045</u>	<u>17,446</u>	<u>12,484</u>	<u>4,962</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	227	628	-	(628)
Operating Transfers Out	-	-	(3,674)	(3,674)
Total Other Financing Sources (Uses)	<u>227</u>	<u>628</u>	<u>(3,674)</u>	<u>(4,302)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Catahoula Parish Council on Aging, Inc.**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **American Rescue Plan**

**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	41,131	41,841	42,154	313
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>41,131</u>	<u>41,841</u>	<u>42,154</u>	<u>313</u>
<b><u>Expenditures:</u></b>				
Current				
Salaries	19,489	18,871	16,470	2,401
Fringe	1,650	1,603	1,357	246
Travel	3,260	3,559	1,864	1,695
Operating Services	3,106	3,139	4,759	(1,620)
Operating Supplies	12,003	11,660	9,422	2,238
In Kind Labor	-	-	-	-
Other	3,236	3,010	2,242	768
Capital Expenditures	-	-	-	-
Total expenditures	<u>42,744</u>	<u>41,842</u>	<u>36,114</u>	<u>5,728</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Operating Transfers In	1,613	1	-	(1)
Operating Transfers Out	-	-	(6,040)	(6,040)
Total Other Financing Sources (Uses)	<u>1,613</u>	<u>1</u>	<u>(6,040)</u>	<u>(6,041)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Catahoula Parish Council on Aging, Inc.**

## ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2024***

---

### **Agency Head (Executive Director)**

**James Johnson**

**Purpose:**

Compensation	<u>\$ 25,396</u>
Benefits	
Payroll Taxes	<u>1,943</u>
Reimbursements	
Program Expenses	141
Travel	<u>393</u>
Total	<u><u>\$ 27,873</u></u>



December 27, 2024

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Catahoula Parish Council on Aging  
Jonesville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Catahoula Parish Council on Aging, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Catahoula Parish Council on Aging's compliance with certain laws and regulations during the year ended June 30, 2024, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**PUBLIC BID LAW:**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*Our review of the general ledger and inquiries of management found no transactions that met the scope of the public bid law.*

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

*Management provided questionnaires completed by most active members of the Board. The questionnaires furnished a list of outside business interest and immediate family members.*



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

160 Browns Bend Rd  
Alexandria, Louisiana 71303  
Online: CenlaCPAs.com

3. Obtain from management a listing of all employees paid during the period under examination.

*Management provided us with a listing of all employees paid during the period under examination.*

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

*None of the employees included on the list of employees provided by management agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

### **BUDGETING**

6. Obtained a copy of the legally adopted budget and all amendments.

*Copies of the budget were provided.*

7. Trace the budget adoption and amendments to the minute book.

#### **Finding 2024-001:**

*Minutes documenting adoption of the original were not provided.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

#### **Finding 2024-002:**

*Variances exceeded budgeted amounts by more than 5%.*

### **ACCOUNTING AND REPORTING**

9. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

*We randomly selected six items from the disbursement population and examined applicable supporting documentation.*

(b) determine if payments were properly coded to the correct fund and general ledger account.

*All of the payments were properly coded to the correct fund and general ledger account.*

(c) determine whether payments received approval from proper authorities.

*Inspection of cancelled check images indicated that each payment was signed by two parties that were independent of management.*

### **MEETINGS**

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

*The Catahoula Parish Council on Aging is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were publicly posted, we could find no evidence supporting such assertion.*

### **DEBT**

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

#### **Finding 2024-003:**

*Per board minutes, a line of credit has been established without state board approval.*

### **ADVANCES AND BONUSES**

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

*Our review of the payroll records found that no employees received payments that would constitute a bonus, advance or gift.*

### **STATE AUDIT LAW**

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

*The previous report was submitted by the statutory deadline.*

14. 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 has remained in compliance with the audit law.*

**PRIOR-YEAR COMMENTS**

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

*See the accompanying Schedule of Prior Year Findings.*

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

This report is intended solely for the use of management the Catahoula Parish Council on Aging and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Rozier, McKay & Willis  
Certified Public Accountants

**CATAHOULA PARISH COUNCIL ON AGING**  
**MANAGEMENT’S CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b>SECTION I - Review Report</b>	
No findings were reported.	Response – N/A
<b>SECTION II - Attestation Report</b>	
<p><b><u>2024-001: Minutes Documenting Budget Adoption</u></b>  Minutes were not available for adoption of the original budget.</p> <p><b><u>2024-002: Budget Variances</u></b>  Budget to actual comparison variances exceeded 5% resulting in noncompliance with State Law guidelines.</p> <p><b><u>2024-003: Debt Approval</u></b>  No documentation of State Bond Commission approval was available.</p>	<p><b><u>Management’s Response</u></b>  Current management intends to follow the statute for adopting future budgets.</p> <p><b><u>Management’s Response</u></b>  Current management intends to follow the statute for adopting future budgets.</p> <p><b><u>Managements Response</u></b>  Management does not intend to engage in future borrowing, but, if further borrowing is necessary, management will seek State Bond Commission approval if necessary.</p>
<b>SECTION III –Management Letter</b>	
No findings were reported.	Response – N/A

**CATAHOULA PARISH COUNCIL ON AGING**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b>SECTION I - Review Report</b>	
No findings were reported.	Response – N/A
<b>SECTION II - Attestation Report</b>	
<u><b>2023-001: Minutes Documenting Budget Adoption</b></u> Minutes were not available for adoption of the original and amended budget.	<u><b>Management's Response</b></u> See Finding 2024-001.
<u><b>2023-002: Debt Approval</b></u> No documentation of State Bond Commission approval was available.	<u><b>Managements Response</b></u> See Finding 2024-003.
<b>SECTION III –Management Letter</b>	
No findings were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE  
FOR THE YEAR ENDED JUNE 30, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

Rozier, McKay & Willis  
160 Browns Bend Rd  
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2024 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.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐ N/A ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐ N/A ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐ N/A ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐ N/A ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐ N/A ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐ N/A ☐

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

**Prior-Year Comments**

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

Yes ☐ No ☐ N/A ☒

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

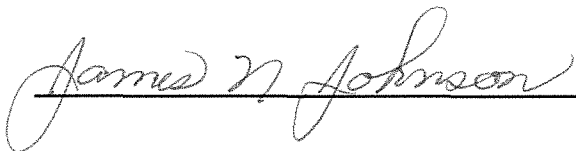
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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



Executive Director 12/31/2024 Date