

**OFFICE OF NUTRITION ASSISTANCE, INC.  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

*Minda B. Raybourn*

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**OFFICE OF NUTRITION ASSISTANCE, INC.**  
**FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTARY INFORMATION**  
**SEPTEMBER 30, 2021**

TABLE OF CONTENTS

Independent Auditor’s Report	3
<b>Financial Statements</b>	
Statement of Financial Position	5
Statement of Activities	6
Statement of Cash Flows	7
Statement of Functional Expenses	8
Notes to the Financial Statements	9
<b>Supplementary Information</b>	
Independent Auditor’s Report on Internal Control over Financial Reporting And Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
Independent Auditor’s Report on Claims for Reimbursement	18
Audited Statement of Claims	19
Schedule of Meals Served and Program Reimbursements	20
Schedule of Compensation, Benefits, and Other Payments to Agency Head	21
Schedule of Findings and Responses	22
Schedule of Prior Year Findings and Questioned Costs	23

# Minda B. Raybourn

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of  
Office of Nutrition Assistance, Inc.  
1001 NW Central Avenue  
Amite, LA 70422

### **Report on the Financial Statements**

I have audited the accompanying financial statements of Office of Nutrition Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on our audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Office of Nutrition Assistance, Inc., as of September 30, 2021, 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.

**Emphasis of Matter**

As discussed in Note 7, the Organization has a deficit of net assets in the amount of (\$12,191). The Organization's plans for the deficit reduction are described. My opinion was not modified with respect to this matter.

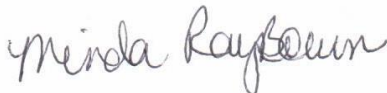
***Other Matters***

***Other Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information in the audited statement of claims and schedule of meals served and program reimbursements as required by the Louisiana Department of Education and the schedule of compensation, benefits, and other payments to the agency head is also presented for purposes for additional analysis and is not part of the required financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated July 27, 2022 on my consideration of Office of Nutrition Assistance, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Office of Nutrition Assistance, Inc.'s internal control over financial reporting and compliance.



Minda Raybourn  
Certified Public Accountant  
Franklinton, LA  
July 27, 2022

**OFFICE OF NUTRITION ASSISTANCE, INC.  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED SEPTEMBER 30, 2021**

ASSETS

Current Assets

Cash and cash equivalents	\$ 15,839
Due from Department of Education	37,119
Total Current Assets/Total Assets	52,958

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	675
Due to providers	36,199
Withholding taxes payable	882
Accrued salaries payable	18,040
Line of credit-Whitney Bank	6,253
Paycheck Protection Program	3,100
Total Current Liabilities/Total Liabilities	65,149

Net Assets (Deficit)

With donor restrictions	-
Without donor restrictions	(12,191)
Total Net Assets (Deficit)	(12,191)

Total Liabilities and Net Assets (Deficit)	\$ 52,958
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See accompanying notes to the financial statements.

**OFFICE OF NUTRITION ASSISTANCE, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2021**

UNRESTRICTED NET ASSETS	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>SUPPORT AND OTHER GAINS</b>			
Provider reimbursement	\$ -	\$ 544,797	\$ 544,797
Administrative reimbursement	-	151,320	151,320
USDA COVID 19 funding	-	13,004	13,004
Paycheck protection program	-	41,450	41,450
Fire inspections	6,855	-	6,855
Other income	10	-	10
Net assets released from restrictions	<u>750,571</u>	<u>(750,571)</u>	<u>-</u>
Total support and other gains	<u><u>757,436</u></u>	<u><u>-</u></u>	<u><u>757,436</u></u>
<b>EXPENSES</b>			
Program services	555,678	-	555,678
Supporting services	167,417	-	167,417
Fundraising contributions	-	-	-
Other expenses	<u>10,123</u>	<u>-</u>	<u>10,123</u>
Total expenses	<u><u>733,218</u></u>	<u><u>-</u></u>	<u><u>733,218</u></u>
 CHANGE IN NET ASSETS	 24,218	 -	 24,218
NET ASSETS (DEFICIT), BEGINNING	<u>(36,409)</u>	<u>-</u>	<u>(36,409)</u>
NET ASSETS (DEFICIT), ENDING	<u><u>\$ (12,191)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (12,191)</u></u>

See accompanying notes to the financial statements.

**OFFICE OF NUTRITION ASSISTANCE, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from provider and administrative reimbursements	\$ 725,497
Cash received from other sources	6,865
Cash paid for program expenses	(571,773)
Cash paid to or on behalf of employees for services	(110,874)
Cash paid to suppliers for goods and services	(54,240)
Net cash used for operating services	<u>(4,525)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

-

**CASH FLOWS FROM FINANCING ACTIVITIES**

Paycheck protection program funding	22,250
Principal payments on line of credit	(6,000)
Net cash provided by financing activities	<u>16,250</u>

**CASH AND CASH EQUIVALENTS, BEGINNING**

4,114

**CASH AND CASH EQUIVALENTS, ENDING**

\$ 15,839

**RECONCILIATION OF CHANGE IN NET ASSETS TO  
NET CASH USED FOR OPERATING ACTIVITIES**

\$ 24,218

Adjustments to reconcile change in net assets to net  
cash used for operating activities

(Increase) decrease in assets:

Due from Department of Education (16,503)

Increase (decrease) in liabilities:

Accounts payable (1,620)

Due to providers (16,095)

Withholding taxes payable (2,325)

Accrued salaries payable 7,800

**NET CASH PROVIDED (USED) FOR OPEARTING ACTIVITIES**

\$ (4,525)

See accompanying notes to the financial statements.

**OFFICE OF NUTRITION ASSISTANCE, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2021**

<u>ACCOUNT</u>	<u>PROGRAM</u>	<u>SUPPORTING</u>	<u>GENERAL</u>
Equipment purchased/repaired	\$ -	\$ 265	\$ -
Accounting and audit	-	4,500	400
Outside contract services	-	1,900	-
Bank Fees	-	-	472
Fire inspections	-	-	6,535
Insurance	-	1,641	-
Minute Menu	-	1,379	-
Office expenses	-	8,515	-
Postage	-	5,001	-
Provider payments/support	544,797	-	-
USDA COVID 19 funding	10,881	-	-
Rent/occupancy	-	12,750	-
Salaries	-	107,730	-
Other costs	-	581	2,716
Payroll taxes	-	8,619	-
Printing/copying	-	1,229	-
Telephone & internet	-	6,048	-
Travel	-	3,635	-
Utilities	-	3,624	-
			-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<u>\$ 555,678</u>	<u>\$ 167,417</u>	<u>\$ 10,123</u>

See accompanying notes to the financial statements.



## **NOTES TO FINANCIAL STATEMENTS**

**OFFICE OF NUTRITION ASSISTANCE INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Family Day Care Home Program of Office of Nutrition Assistance, Inc., (hereafter referred to as the Organization) was established to provide supervised provisions of meals. It serves an average of 121 homes per month to primarily low-income, disabled, elderly or other disadvantaged residents of Tangipahoa, St. Tammany and surrounding parishes. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226.

It operates on a fiscal year ending on September 30th, and its significant accounting policies are as follows:

**Basis of presentation**

The financial statements of Office of Nutrition Assistance, Inc. have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**Measure of operations**

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature

**OFFICE OF NUTRITION ASSISTANCE INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Receivables**

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

**Inventory**

Inventory is stated at cost. It includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$5,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

**Support and Expenses**

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. A donor restriction applies to the program reimbursement, and the amount is shown as temporarily restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments to providers, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted reimbursements whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were no such costs during the current year.

**OFFICE OF NUTRITION ASSISTANCE INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**Use of Estimates**

The preparation of financial statements 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.

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The federal income tax returns of the company for fiscal years 2019, 2020, and 2021 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

**New Accounting Pronouncement**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

**NOTE 2 – AVAILABILITY AND LIQUIDITY**

The following represents the Organization’s financial assets at September 30, 2021:

Financial assets at year end:	
Cash and cash equivalents	\$ 15,839
Accounts Receivable	37,119
Financial assets available to meet	
general expenditures over the next twelve months	<u>52,958</u>
Less amounts to be used within 12 months:	
Provider expenditures	(36,199)
Total financial assets available for use	
over the next 12 months	<u><u>\$ 16,759</u></u>

The Organization’s goal is to maintain financial assets to meet 3 months of operating expenses. As part its liquidity plan, cash is held in checking accounts.

**OFFICE OF NUTRITION ASSISTANCE INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of demand deposits totaling \$1,667 in the general fund. These funds are utilized at the discretion of management. The Organization has provider and administrative fund accounts of \$14,172. The administrative and provider accounts are to be utilized for the family day care home program.

**NOTE 4 - RECEIVABLES**

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at year-end.

Receivables at year-end consist of the following:

Due from Department of Education \$37,119

**NOTE 5 – ACCOUNTS AND OTHER PAYABLES**

Payables at year end include the following:

Accounts payable	\$ 675
Payables to providers	36,199
Withholding taxes payable	882
Accrued salaries	18,040
Total	<u><u>\$ 55,796</u></u>

**NOTE 6 - DEBT**

The Organization received a loan from Hancock Bank in the amount of \$22,000 under the Paycheck Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security Act (CARES). The loan is subject to a note dated April 21, 2021 and may be forgiven to the extent proceeds are used for eligible expenses such as payroll and other expenses (rent, mortgage payments, benefits, and utilities) as described in the Act. No determination has been made as to whether the Organization will be eligible for forgiveness, in whole or part. The loan bears an interest rate of 1% and is payable on April 21, 2022, principal and accrued interest with deferral of payments for the first six months. The loan was forgiven in full. During the fiscal year September 30, 2021, the Organization applied for a second round of PPP funding in the amount of \$22,500. During the year the funding was forgiven. The amount of the funding used during the year is \$19,400.

**OFFICE OF NUTRITION ASSISTANCE INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

The Organization has a line of credit with Hancock Bank. The original amount is \$10,000 dated March 18, 2016 with an interest rate of 8%. The maturity date is March 18, 2021. The organization make periodic payments.

The following chart shows the Organization’s debt activity:

	Beginning Balance	Additions	Reductions	Ending Balance
PPP Loan	\$ 22,000	\$ 22,250	\$ (41,150)	\$ 3,100
LOC	6,974	-	(721)	6,253
Total	\$ 28,974	\$ 22,250	\$ (41,871)	\$ 9,353

**NOTE 7 – NET ASSETS**

The Organization has a net deficit at the end of the year in the amount of (\$12,191). In order to increase the net assets to a positive balance, the Organization plans to hold several fundraising events in the near future and pursue grant opportunities.

**NOTE 8 - RESTRICTIONS ON NET ASSETS**

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

**NOTE 9 - FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

**NOTE 10- CONCENTRATIONS**

*Cash and Cash Equivalents.* Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash deposits. Accounts at each institution are insured by

**OFFICE OF NUTRITION ASSISTANCE INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2021, the Organization did not have bank balances in excess of FDIC insured limits. However, the collected balances exceed these limits in the provider's account for a few days each month. The Organization accepts this risk.

*Receivables and Revenues.* All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately 99% of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

*Geographical Market.* The Organization is approved to operate in the parishes of Tangipahoa, St. Tammany and surrounding parishes. Volume is dependent on the willing and eligible providers in these areas.

**NOTE 11 - LITIGATION**

We are not aware of any pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

**NOTE 12 - SUBSEQUENT EVENTS**

There were no subsequent events between the close of the fiscal year and July 27, 2022, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

# Minda B. Raybourn

*Certified Public Accountant  
Limited Liability Company*

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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*

To the Board of Trustees of  
Office of Nutrition Assistance, Inc.  
1001 NW Central Avenue  
Amite, LA 70422

I 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 Office of Nutrition Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 27, 2022.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, I considered Office of Nutrition Assistance, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Office of Nutrition Assistance, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Office of Nutrition Assistance, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any



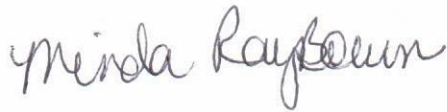
deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Office of Nutrition Assistance, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Minda Raybourn".

Minda Raybourn  
Certified Public Accountant  
Franklinton, LA

July 27, 2022

*Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

820 11<sup>th</sup> Avenue

Franklinton, Louisiana 70438


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INDEPENDENT AUDITOR'S REPORT ON CLAIMS FOR REIMBURSEMENT

To the Board of Trustees of Office of Nutrition Assistance, Inc.  
307 NW Central Avenue  
Amite, Louisiana 70422

I have examined the accompanying claims for reimbursements (Audited Statements of Claims attached) submitted by the Family Day Care Home Program of Office of Nutrition Assistance, Inc. under the FDCH program. My examination was made in accordance with auditing standards established by the American Institute of Certified Public Accountants and with generally accepted government auditing standards established by the Comptroller General of the United States and included tests of programs and accounting records prescribed by the USDAOIG guide for audits of this program. In my opinion, the aforementioned claims present fairly the number of meals or supplements eligible for reimbursement for the period October 1, 2020 through September 30, 2021.



Minda Raybourn  
Certified Public Accountant

Franklinton, LA  
July 27, 2022

**OFFICE OF NUTRITION ASSISTANCE, INC.  
AUDITED STATEMENT OF CLAIMS  
YEAR ENDED SEPTEMBER 30, 2021**

REIMBURSEMENT PER AUDIT

Administrative	151,320
Program-meals	<u>544,797</u>
Total reimbursement per audit	<u><u>696,117</u></u>

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative	151,320
Program-meals	<u>544,797</u>
Total reimbursement claims and received	<u><u>696,117</u></u>

(OVER) UNDER CLAIM	<u><u>-</u></u>
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See Independent Auditor's Report.

**OFFICE OF NUTRITION ASSISTANCE, INC.**  
**SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2021**

MEALS SERVED	NUMBER SERVED BY MEAL TYPE				TOTAL
	BREAKFAST	LUNCH	SUPPLEMENTS	SUPPER	
From October 1, 2020 through June 30, 2021					
Tier 1	32,199	58,689	77,540	58,853	227,281
Reimbursement rate	1.39	2.61	0.78	2.61	
Total for period	44,757	153,178	60,481	153,606	412,022
From July 1, 2021 through September 30, 2021					
Tier 1	10,130	20,096	25,165	17,533	72,924
Reimbursement rate	1.40	2.63	0.78	2.63	
Total for period	14,182	52,852	19,629	46,112	132,775
TOTAL MEALS SERVED	42,329	78,785	102,705	76,386	300,205
NET REIMBURSEMENT	58,939	206,031	80,110	199,718	544,797

See Independent Auditor's Report.

**OFFICE OF NUTRITION ASSISTANCE, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO AGENCY HEAD**  
**YEAR ENDED SEPTEMBER 30, 2021**

Agency Head: Suzanne Todd, Executive Director

Purpose:

Salary	\$ 59,342
Benefits-FICA	4,540
Travel-monitoring visits	3,760
Total compensation, benefits, and other payments	<u>\$ 67,642</u>

See independent auditor's report.

**OFFICE OF NUTRITION ASSISTANCE, INC.  
SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES  
YEAR ENDED SEPTEMBER 30, 2021**

*Financial Statements*

- a) Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified
  
- b) Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses	No
Significant Deficiencies	No

Compliance:

Noncompliance Material to the Financial Statements	No
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*Federal Awards-N/A*

Was a management letter issued?	No
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**OFFICE OF NUTRITION ASSISTANCE, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2021**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Office of Nutrition Assistance, Inc. were prepared in accordance with generally accepted accounting principles.
2. No material weaknesses or significant deficiencies are reported.
3. No instances of noncompliance material to the financial statements of the Office of Nutrition Assistance were disclosed during the audit.
4. No significant deficiencies or material weaknesses were identified during the audit of the major federal award program.
5. The auditor's report on compliance for the United States Department of Agriculture Child and Adult Care Food Program (CACFP) expresses an unmodified opinion.
6. The program tested as a major program was the United States Department of Agriculture Child and Adult Care Food Program (CACFP) (CFDA 10.558).
7. The threshold for the distinguishing Types A and B programs is as follows:  
Type A- \$750,000 or more of federal awards expended  
Type B- Any program that does not meet the threshold of Type A programs.
8. For the period ending September 30, 2020, the Office of Nutrition Assistance, Inc. was determined not to be a low-risk auditee.

**FINDINGS-FINANCIAL STATEMENTS**

None

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAM**

None

**MANAGEMENT LETTER**

None