



Enabling Seniors to Live Independently

Cenla Area Agency on Aging, Inc.

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***FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017***

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

November 29, 2017

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017, and the related statements of activities 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

Our responsibility is to express an opinion on these financial statements based on our audit. 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2017, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities budget and actual for various programs, the statement of changes in property and equipment, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 a report dated November 29, 2017, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

Cenla Area Agency on Aging
November 29, 2017

integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cenla Area Agency on Aging's internal control over financial reporting and compliance.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2017

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 719,478
Receivables	84,044
Prepaid Expenses	3,760
Other Assets	<u>1,421</u>
Total Current Assets	808,703

Property and Equipment, net 126,260

Total Assets \$ 934,963

LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 251,659
Total Current Liabilities	<u>251,659</u>

Long Term Liabilities

Compensated Absences Payable	<u>22,247</u>
Total Liabilities	<u>273,906</u>

Net Assets

Unrestricted	296,145
Temporarily Restricted	<u>364,912</u>
Total Net Assets	<u>661,057</u>

Total Liabilities and Net Assets \$ 934,963

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

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,741,360	\$ 2,741,360
Grants - Corp. for National & Community Service	-	288,219	288,219
Grants - Other	-	12,000	12,000
Interest Income	730	-	730
Miscellaneous	28,380	49,945	78,325
Net Assets Released From Restrictions	<u>3,077,074</u>	<u>(3,077,074)</u>	<u>-</u>
Total	<u>3,106,184</u>	<u>14,450</u>	<u>3,120,634</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	104,803	-	104,803
Title III C Area Agency Administration	173,744	-	173,744
Louisiana Medication Assistance	173,885	-	173,885
Title III B Services	418,506	-	418,506
Title C-1 Congregate Meals	517,932	-	517,932
Title C-2 Home Delivered Meals	1,068,591	-	1,068,591
Title III D Disease Prevention and Health Promotion	28,568	-	28,568
Title III E Caregiver Support	170,379	-	170,379
Federal Disaster Relief	24,666	-	24,666
Audits	39,734	-	39,734
MIPPA	<u>19,696</u>	<u>-</u>	<u>19,696</u>
Total G.O.E.A.	2,740,504	-	2,740,504
Foster Grandparent Program	322,555	-	322,555
SHIIP Region III	<u>861</u>	<u>-</u>	<u>861</u>
Total Program Expenses	3,063,920	-	3,063,920
Support Services			
General and Administrative	<u>20,735</u>	<u>-</u>	<u>20,735</u>
Total Expenses	<u>3,084,655</u>	<u>-</u>	<u>3,084,655</u>
Change in Net Assets	21,529	14,450	35,979
Net Assets - Beginning	<u>274,616</u>	<u>350,462</u>	<u>625,078</u>
Net Assets - Ending	<u>\$ 296,145</u>	<u>\$ 364,912</u>	<u>\$ 661,057</u>

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

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2017

<u>Operating Activities</u>	
Change in Net Assets	\$ 35,979
Adjustments to Reconcile Change in Net Assets to Cash	
<u>Provided by Operating Activities</u>	
Depreciation	7,080
(Increase) Decrease in Accounts Receivable	(6,336)
(Increase) Decrease in Prepaid Expense	602
(Increase) Decrease in Other Assets	(353)
Increase (Decrease) in Accounts Payable	4,073
Change in Compensated Absences	<u>(4,131)</u>
Net Cash Provided by Operating Activities	<u>36,914</u>
 <u>Investing Activities</u>	
Purchases of Equipment	<u>(15,450)</u>
Net Cash Provided by Investing Activities	<u>(15,450)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	21,464
Cash and Cash Equivalents - Beginning	<u>698,014</u>
 Cash and Cash Equivalents - Ending	<u>\$ 719,478</u>

Supplemental Data:

For the year ended June 30, 2017, no amounts were paid for interest and no payments were made for income taxes. Furthermore, there were no non-cash investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2017

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency 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. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2017

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ADVERTISING

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2017 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	627	----
Interest bearing demand deposits	718,551	737,108
<u>Total Cash</u>	<u>\$ 719,478</u>	<u>\$ 737,108</u>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$487,108. However, the uninsured deposits are secured by pledged securities with a market value of \$491,004 at June 30, 2017. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2017

custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2017 are summarized as follows:

Receivables from sub-recipient organizations	\$ 28,850
Governor's Office of Elderly Affairs	15,460
Other	39,734
<hr/>	
Receivables	\$ 84,044

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2017 is presented as follows:

Office furniture and equipment	\$ 21,243
Office building	186,277
<hr/>	
Total	207,520
Accumulated Depreciation	(81,260)
<hr/>	
Property and Equipment, net	\$ 126,260

For the year ended June 30, 2017, depreciation expense totaled \$7,080.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as temporarily restricted net assets.

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$7,193.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2017

NOTE 8 – CONTINGENCIES

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2017, include a lawsuit in which the Agency is named as a defendant. Based on consultation with attorneys, any judgement that may result from this matter would be fully covered by insurance. Accordingly, no liabilities are anticipated in connection with the pending litigation.

NOTE 9 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 29, 2017, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2017.



November 29, 2017

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 Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cenla Area Agency on Aging'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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 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.

Cenla Area Agency on Aging
November 29, 2017

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenla Area Agency on Aging'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants



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

November 29, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2017. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's

compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance.

Opinion on Each Major Federal Program

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cenla Area Agency on Aging's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Cenla Area Agency on Aging
November 29, 2017

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs For the year ended June 30, 2016

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2017 and for the year then ended expressed an unmodified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2017 are presented as follows:

Department of Health and Human Services – Aging Cluster

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the Uniform Guidance.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2016

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2016

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities

Governor's Office of Elderly Affairs Programs

For the Year Ending June 30, 2017

	Title III B	Title III C	Louisiana	Title III B	Title III C		N.S.I.P.	Title	Title	Audits	MIPPA	Fed. Disaster	Total
	Ombudsman	Area Agency Admin.	Medication Assistance	Services	C-1	C-2		III D	III E			Relief	G.O.E.A.
Support, Revenues and Transfers													
Governor's Office of Elderly Affairs	104,803	\$ 173,744	\$ 173,885	\$ 418,506	407,699	\$ 828,358	\$ 364,917	28,568	\$ 170,379	\$ -	45,835	24,666	\$ 2,741,360
Miscellaneous	-	-	-	-	-	-	-	-	-	39,733	-	-	39,733
Total Support, Revenues and Transfers	<u>104,803</u>	<u>173,744</u>	<u>173,885</u>	<u>418,506</u>	<u>407,699</u>	<u>828,358</u>	<u>364,917</u>	<u>28,568</u>	<u>170,379</u>	<u>39,733</u>	<u>45,835</u>	<u>24,666</u>	<u>2,781,093</u>
Expenses													
Salaries	67,378	99,781	93,227	19,860	-	-	-	16,429	-	590	9,713	-	306,978
Fringe benefits	14,037	19,604	18,494	4,013	-	-	-	3,394	-	118	1,820	-	61,480
Travel	11,813	8,011	11,279	-	-	-	-	4,701	-	-	-	-	35,804
Operating services	7,566	15,876	18,549	1,795	-	-	-	2,052	-	2,317	3,026	-	51,181
Operating supplies	1,806	3,535	10,672	467	-	-	-	904	-	571	4,597	-	22,552
Other	2,203	26,937	21,664	865	-	-	-	1,088	-	36,137	541	-	89,435
Grants to sub-recipients:													
Avoyelles Council on Aging	-	-	-	63,848	2,840	72,081	-	-	27,618	-	-	-	166,387
Catahoula Council on Aging	-	-	-	31,113	6,798	15,802	-	-	34,059	-	-	-	87,772
Concordia Council on Aging	-	-	-	40,212	874	-	-	-	-	-	-	-	41,086
Grant Council on Aging	-	-	-	33,576	7,251	-	-	-	16,033	-	-	-	56,860
Legal Services on Central Louisiana	-	-	-	20,200	-	-	-	-	-	-	-	-	20,200
Lasalle Council on Aging	-	-	-	32,953	6,644	1,856	-	-	14,056	-	-	-	55,509
Rapides Council on Aging	-	-	-	124,987	-	-	-	-	59,684	-	-	-	184,671
Rapides Senior Center	-	-	-	-	-	-	-	-	-	-	-	-	-
Winn Council on Aging	-	-	-	44,617	24,408	28,370	-	-	18,929	-	-	-	116,324
Bateman - Caterer	-	-	-	-	469,117	950,482	-	-	-	-	-	24,666	1,444,265
Total expenses	<u>104,803</u>	<u>173,744</u>	<u>173,885</u>	<u>418,506</u>	<u>517,932</u>	<u>1,068,591</u>	<u>-</u>	<u>28,568</u>	<u>170,379</u>	<u>39,733</u>	<u>19,697</u>	<u>24,666</u>	<u>2,740,504</u>
Transfers In (Out)	-	-	-	-	110,233	240,233	(350,466)	-	-	-	(26,138)	-	(26,138)
Change in Net Assets	-	-	-	-	-	-	14,451	-	-	-	-	-	14,451
Beginning net assets (deficit)	-	-	-	-	-	-	350,462	-	-	-	-	-	350,462
Ending net assets (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,913</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 104,803</u>	<u>\$ 104,803</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	67,375	67,378	(3)
Fringe benefits	13,991	14,037	(46)
Travel	11,600	11,813	(213)
Operating services	7,901	7,566	335
Operating supplies	1,824	1,806	18
Other	<u>2,129</u>	<u>2,203</u>	<u>(74)</u>
Total expenses	<u>104,820</u>	<u>104,803</u>	<u>17</u>
Transfers	<u>17</u>	<u>-</u>	<u>(17)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 173,744</u>	<u>\$ 173,744</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	99,387	99,781	(394)
Fringe benefits	20,639	19,604	1,035
Travel	9,820	8,011	1,809
Operating services	15,804	15,876	(72)
Operating supplies	3,024	3,535	(511)
Other	<u>25,086</u>	<u>26,937</u>	<u>(1,851)</u>
Total expenses	<u>173,760</u>	<u>173,744</u>	<u>16</u>
Transfers	<u>16</u>	<u>-</u>	<u>(16)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 173,885</u>	<u>\$ 173,885</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	93,034	93,227	(193)
Fringe benefits	19,320	18,494	826
Travel	11,000	11,279	(279)
Operating services	32,482	18,549	13,933
Operating supplies	10,871	10,672	199
Other	<u>7,208</u>	<u>21,664</u>	<u>(14,456)</u>
Total expenses	<u>173,915</u>	<u>173,885</u>	<u>30</u>
Transfers	<u>30</u>	<u>-</u>	<u>(30)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 418,506</u>	<u>\$ 418,506</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	19,812	19,860	(48)
Fringe benefits	4,114	4,013	101
Travel	-	-	-
Operating services	1,884	1,795	89
Operating supplies	471	467	4
Other	774	865	(91)
Grants to sub-recipients:			
Avoyelles Council on Aging	63,848	63,848	-
Catahoula Council on Aging	31,113	31,113	-
Concordia Council on Aging	40,212	40,212	-
Grant Council on Aging	33,576	33,576	-
Legal Service of Cenla	20,200	20,200	-
Lasalle Council on Aging	32,953	32,953	-
Rapides Council on Aging	124,987	124,987	-
Winn Council on Aging	44,617	44,617	-
Total expenses	<u>418,561</u>	<u>418,506</u>	<u>55</u>
Transfers	<u>55</u>	<u>-</u>	<u>(55)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 407,699	407,699	\$ -
Miscellaneous	-	-	-
Total Revenue	<u>407,699</u>	<u>407,699</u>	<u>-</u>
<u>Expenses</u>			
Operating Services	-	-	-
Grants to sub-recipients:			
Avoyelles Council on Aging	2,840	2,840	-
Catahoula Council on Aging	6,798	6,798	-
Concordia Council on Aging	874	874	-
Grant Council on Aging	7,251	7,251	-
Lasalle Council on Aging	6,644	6,644	-
Winn Council on Aging	24,408	24,408	-
Bateman	469,117	469,117	-
Total expenses	<u>517,932</u>	<u>517,932</u>	<u>-</u>
Transfers	<u>110,233</u>	<u>110,233</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

7For the year ended June 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 828,358</u>	<u>\$ 828,358</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	72,081	72,081	-
Catahoula Council on Aging	15,802	15,802	-
Lasalle Council on Aging	1,856	1,856	-
Winn Council on Aging	28,370	28,370	-
Bateman	<u>950,483</u>	<u>950,482</u>	<u>1</u>
Total expenses	<u>1,068,592</u>	<u>1,068,591</u>	<u>1</u>
Tranfers	<u>240,234</u>	<u>240,233</u>	<u>(1)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 364,917	\$ 364,917	\$ -
Miscellaneous	-	-	-
	<u>364,917</u>	<u>364,917</u>	<u>-</u>
<u>Expenses</u>			
Bateman	-	-	-
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(350,466)</u>	<u>(350,466)</u>	<u>-</u>
Change in Net Assets	<u>\$ 14,451</u>	<u>\$ 14,451</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 28,568	28,568	\$ -
Service Contracts	394	-	(394)
	<u>28,962</u>	<u>28,568</u>	<u>(394)</u>
<u>Expenses</u>			
Salaries	16,522	16,429	93
Fringe benefits	3,431	3,394	37
Travel	5,000	4,701	299
Operating services	2,016	2,052	(36)
Operating supplies	904	904	-
Other	1,089	1,088	1
	<u>28,962</u>	<u>28,568</u>	<u>394</u>
Total expenses	<u>28,962</u>	<u>28,568</u>	<u>394</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 170,379</u>	<u>\$ 170,379</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	27,618	27,618	-
Catahoula Council on Aging	34,059	34,059	-
Grant Council on Aging	16,033	16,033	-
Lasalle Council on Aging	14,056	14,056	-
Rapides Council on Aging	59,684	59,684	-
Winn Council on Aging	<u>18,929</u>	<u>18,929</u>	<u>-</u>
Total expenses	<u>170,379</u>	<u>170,379</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Sub-Recipient Audit Fund For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
Sub-Recipient Audit Assessments	<u>34,409</u>	<u>39,733</u>	<u>5,324</u>
Total Revenues	<u>34,409</u>	<u>39,733</u>	<u>5,324</u>
<u>Expenses</u>			
Salaries	593	590	3
Fringe benefits	123	118	5
Travel	-	-	-
Operating services	2,396	2,317	79
Operating supplies	599	571	28
Other	<u>30,698</u>	<u>36,137</u>	<u>(5,439)</u>
Total expenses	<u>34,409</u>	<u>39,733</u>	<u>(5,324)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

MIPPA

For the year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 30,375</u>	<u>45,835</u>	<u>\$ 15,460</u>
<u>Expenses</u>			
Salaries	11,618	9,713	1,905
Fringe benefits	2,413	1,820	593
Travel	6,500	-	6,500
Operating services	2,122	3,026	(904)
Operating supplies	7,210	4,597	2,613
Other	<u>621</u>	<u>541</u>	<u>80</u>
Total expenses	<u>30,484</u>	<u>19,697</u>	<u>10,787</u>
Transfers	<u>109</u>	<u>(26,138)</u>	<u>(26,247)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 33,833	\$ 6,250	\$ 18,840	\$ 21,243
Office Building	<u>177,077</u>	<u>9,200</u>	<u>-</u>	<u>186,277</u>
Total	210,910	15,450	18,840	207,520
Accumulated Depreciation	<u>(93,020)</u>	<u>(7,080)</u>	<u>(18,840)</u>	<u>(81,260)</u>
Property and Equipment, net	<u>\$ 117,890</u>	<u>\$ 8,370</u>	<u>\$ -</u>	<u>\$ 126,260</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2017

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Aging Cluster					
Title IIIB - Ombudsman	93.044	6/30/17	\$ 84,985	\$ 84,985	\$ -
Title IIIB - Support Services	93.044	6/30/17	<u>357,967</u>	<u>357,967</u>	<u>356,800</u>
Subtotal - CFDA 93.044			<u>442,952</u>	<u>442,952</u>	<u>356,800</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/17	130,308	130,308	-
C-1 Congregate Meals	93.045	6/30/17	362,535	362,535	48,814
C-2 In-Home Delivered Meals	93.045	6/30/17	<u>262,939</u>	<u>262,939</u>	<u>118,109</u>
Subtotal - CFDA 93.045			<u>755,782</u>	<u>755,782</u>	<u>166,923</u>
Nutritional Services Incentive Program	93.053	6/30/17	<u>364,917</u>	<u>364,917</u>	-
* Total Aging Cluster			<u>1,563,651</u>	<u>1,563,651</u>	<u>523,723</u>
Medicare Enrollment Assistance Program					
MIPPA (M2SH67)	93.071	9/28/17	16,325	16,325	-
MIPPA (M2AA67)	93.071	9/28/17	11,810	11,810	-
MIPPA (M2AD67)	93.071	9/28/17	<u>17,700</u>	<u>17,700</u>	-
Subtotal - CFDA 93.071			<u>45,835</u>	<u>45,835</u>	-
Title IIID - In-Home Services	93.043	6/30/17	28,568	28,568	-
Discretionary Projects Federal Disaster Relief	93.048	9/30/16	24,666	24,666	-
Title IIIE - Caregiver	93.052	6/30/17	127,784	127,784	127,784
Total Governor's Office of Elderly Affairs			<u>1,790,504</u>	<u>1,790,504</u>	<u>651,507</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/17	<u>12,000</u>	<u>12,000</u>	-
Total Department of Health and Human Services			<u>1,802,504</u>	<u>1,802,504</u>	<u>651,507</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
Foster Grandparent Program	94.011	6/30/17	<u>288,219</u>	<u>288,219</u>	-
TOTAL			\$ 2,090,723	\$ 2,090,723	\$ 651,507

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Cenla Area Agency on Aging has not used the 10% de minimis indirect cost rate.

* Denotes Major Programs

CENLA AREA AGENCY ON AGING

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2017

Agency Head - Nell Deville, Cenla Area Agency on Aging Director

Purpose:		
Salary		\$ 48,219
Benefits:		
Insurance	12,969	
Retirement Contributions	<u>1,929</u>	14,898
Reimbursements:		
Travel	64	
Other	<u>30</u>	94
		<u>\$ 63,211</u>

Agency Head - Joyce Thompson, Cenla Area Agency on Aging Acting Director

Purpose:		
Salary		\$ 28,572
Benefits:		
Insurance	3,151	
Retirement Contributions	<u>1,143</u>	4,294
Reimbursements:		
Travel	371	
Other	<u>132</u>	503
		<u>\$ 33,369</u>

Note: During the year, the Executive Director took extended leave. The Contract Manager filled the job duties of the Executive Director during the absence and was compensated accordingly. The Acting Director information is presented above with the Director information.

APPENDIX A
Statewide Agreed-Upon Procedures



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

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors
Cenla Area Agency on Aging and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Cenla Area Agency on Aging (Agency) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The Agency's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on 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.

The purpose of this report is 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.

Rozier, Harrington and McKay
Certified Public Accountants
Alexandria, Louisiana
November 29, 2017

**Post Office Box 12178 • Alexandria, Louisiana 71315-2178
www.CenlaCPAs.com • Voice 318.442.1608 • Fax 318.487.2027**

CENLA AREA AGENCY ON AGING

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt 	<p>An analysis of written policies and procedures has resulted in the following conclusions:</p> <ul style="list-style-type: none"> • The following functions are addressed in the detail suggested by agreed-upon procedures: <ul style="list-style-type: none"> ○ Disbursements ○ Receipts ○ Payroll/Personnel ○ Credit Cards ○ Travel and expense reimbursements • Details related to the following functions were limited and did not specifically address suggested components: <ul style="list-style-type: none"> ○ Purchasing ○ Contracting • Ethics was not applicable because the Agency is a non-profit. • Debt service was not applicable because the Agency has not issued any debt. 	<p>Despite the absence of written details, the Agency has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, we will consider the need to formally adopt the procedures that are in place and performing as intended.</p>

CENLA AREA AGENCY ON AGING

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and review the board/committee minutes for the fiscal period, and:</p> <p>a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation</p> <p>b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis)</p> <p style="padding-left: 20px;">➤ If budgets are adopted that increase an existing deficit, is there a formal written plan to eliminate deficit spending and do the minutes indicate periodic monitoring of the plan?</p> <p>c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.</p>	<p>The governing board meets quarterly with a quorum.</p> <p>The governing board reviewed and approved financial statements as part of the quarterly reports they receive in the mail. Further details are provided as follows:</p> <ul style="list-style-type: none"> • The financial statements do include budget comparisons. • Budgets adopted and by the governing board did not include deficits. <p>Monthly activity reports reviewed and approved by the governing body include budgetary information on income and expenses.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

CENLA AREA AGENCY ON AGING

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts from management</p>	<p>Cenla Area Agency on Aging uses a single bank account for all transactions.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>4 Using the listing provided by management, select a minimum of five (5) bank accounts and report whether:</p> <p>a) Bank reconciliations have been prepared;</p> <p>b) Bank reconciliations include evidence that a member of management or a board member has reviewed each bank reconciliation</p> <p>c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.</p>	<p>The bank account has been reconciled monthly by the contract manager that is independent of other aspects of administering the bank account.</p> <p>The Executive Director reviews each bank reconciliation and has no involvement in transactions associated with the bank account.</p> <p>Amounts outstanding for more than six months were not discovered.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

CENLA AREA AGENCY ON AGING

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>5 Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.</p> <p>6 Using the listing provided by management, select a minimum of five (5) cash collection locations, obtain written documentation and report whether:</p> <p>a) Each person responsible for collecting cash is:</p> <ul style="list-style-type: none"> • bonded, • not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account • not required to share the same cash register or drawer with another employee. <p>b) The entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.</p>	<p>All collection activity is conducted at 1423 Peterman Drive, Alexandria, LA.</p> <ul style="list-style-type: none"> • Coverage for employee theft with a loss limit is not maintained. • The Agency secretary is responsible for collecting and preparing deposits. The Contract Manager is responsible for making deposits and reconciling bank statements. The bookkeeper is responsible for recording deposits. <p>A formal process exists to reconcile cash.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>The Agency is researching insurance coverage to add to the existent policy for the future.</p> <p><i>The results did not include findings or criticisms.</i></p>

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Collections		
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<p>c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:</p> <ul style="list-style-type: none"> • Report whether the deposits were made within one day of collection. • Verify that daily cash collections are completely supported by documentation 	<ul style="list-style-type: none"> • Deposits are made daily. • Collections are completely supported by documentation. 	<i>The results did not include findings or criticisms.</i>
<p>7 Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.</p>	<p>Collection processes are documented in the Agency's Policy and Procedure Manual</p>	<i>The results did not include findings or criticisms.</i>

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Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of entity disbursements from management	Management provided beginning and ending check numbers for all disbursements made during the year.	<i>The results did not include findings or criticisms.</i>
9 Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that: a) Purchases were initiated using a requisition/purchase order system. b) Purchase orders were approved by a person who did not initiate the purchase. c) Payments for purchases were not processed without <ul style="list-style-type: none"> • An approved requisition and/or purchase order • A receiving report showing receipt of goods purchased, • An approved invoice. 	Procedures for processing disbursements do not include provisions for requisitions, purchase orders or receiving reports. Each transaction processed was supported by an invoice or similar supporting documentation and a voucher which includes approval by the Executive Director and Contract Manager/Bookkeeper.	Due to the small transaction volume, management is capable of monitoring approval and receipts without the need for formal requisitions, purchase orders, or receiving reports. Invoices are reviewed for approval and receipt considerations before disbursements are made.

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Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
10 Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.	There are no formal restrictions associated with adding vendors.	The absence of a formal vendor approval process is mitigated as follows: <ul style="list-style-type: none"> • New vendors must be approved by the Contract Manager before adding. • Checks require two signatures from a non-check preparer. • As part of each quarterly meeting, the governing board reviews and approves disbursement activity for the preceding month.
11 Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.	Checks are signed by a board member with no involvement in purchasing.	<i>The results did not include findings or criticisms.</i>
12 Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.	Check stock is held in a locking file cabinet located in the office of an employee that does not sign checks.	<i>The results did not include findings or criticisms.</i>
13 If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks is maintained under his or her control or is used only with the knowledge and consent of the signer.	The Agency uses a machine to sign checks. The stamp is held in a locked filing cabinet at the Agency, in the Executive Director's possession.	<i>The results did not include findings or criticisms.</i>

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards).	The Agency has 4 credit cards.	<i>The results did not include findings or criticisms.</i>
15 Select the monthly statement or combined statement with the largest dollar activity for each card and: a) Is there evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. b) Report whether finance charges and/or late fees were assessed on the selected statements	The Executive Director approved credit card transactions. The Contract Manager approved the Executive Director's credit card charges. The statement did not include any finance charges or late fees.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>
16 Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing). a) Obtain supporting documentation for all transactions for each of the 10 cards selected by: <ul style="list-style-type: none"> • An original itemized receipt • Documentation of the business/public purpose • Other documentation that may be required by written policy 	Documentation was available to support all transactions, however, one meal receipt did not detail the individuals participating.	The meal charge was made during a program meeting which was detailed on the receipt. In the future, we will require credit card users to provide additional detail for meal charges.

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
b) Compare the transaction's detail to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law	None of the purchases were subject to Public Bid Law requirements.	<i>The results did not include findings or criticisms.</i>
c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution	None of the purchases appeared to be a loan, pledge, or donation of funds, credit, property, or things of value	<i>The results did not include findings or criticisms.</i>

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain from management a listing of all travel and related expense reimbursements, by person.	The list was compiled from general ledger detail provided from travel and related expense accounts.	<i>The results did not include findings or criticisms.</i>
18 Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration and report any amounts that exceed GSA rates.	A formal policy has been adopted and documented in the Personnel Policy and Practice manual. In addition, mileage is reimbursed at standard rates established by the Internal Revenue Service.	<i>The results did not include findings or criticisms.</i>
19 Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected: a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.	Payments were reimbursed or prepaid in accordance with written policy.	<i>The results did not include findings or criticisms.</i>

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Report whether each expense is supported by:</p> <ul style="list-style-type: none"> • An original itemized receipt that identifies precisely what was purchased. • Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating). • Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance) 	<p>Transactions were supported by adequate documentation that demonstrated business purpose.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.</p>	<p>None of the reimbursement received represented a loan, pledge, or donation of funds, credit, property, or things of value</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>Approval was provided by a source other than the recipient.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments.</p>	The list was obtained.	<i>The results did not include findings or criticisms.</i>
<p>21 Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:</p> <p>a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.</p> <p>b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:</p> <ul style="list-style-type: none"> • If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements. • If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice. <p>c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.</p>	<p>Arrangements were documented in a formal written contract.</p> <p>The contracts were not subject to the public bid law. The contracts subject to testing were each for services with service providers.</p> <p>None of the contracts evaluated were subject to amendments or change orders.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Contracts		
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<p>d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.</p>	<p>The invoice and related payments were consistent with the contract terms.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).</p>	<p>Contracts amounts are approved by the Board during approval of budgets.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>22 Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:</p> <p>a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.</p> <p>b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.</p>	<p>Correct compensation amounts were approved in writing in employee files.</p> <p>Correct compensation changes were approved in writing in employee files.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>23 Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:</p>		

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<p>a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)</p>	<p>Attendance and leave were documented on time sheets.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.</p>	<p>Time sheets included signatures demonstrating supervisor's approval.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.</p>	<p>Leave taken as reported on time sheets was deducted from the employees leave balance maintained on their leave worksheet.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>24 Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.</p>	<p>Payments made were consistent with the terms of the personnel policy and respective employee contracts.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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25 Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.	Payroll taxes and retirement contributions were remitted timely. In addition, reporting forms were submitted as required.	<i>The results did not include findings or criticisms.</i>
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Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.</p>	<p>Non-profits are excluded from this test.</p>	<p>Non-profits are excluded from this test.</p>
<p>27 Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.</p>	<p>Non-profits are excluded from this test.</p>	<p>Non-profits are excluded from this test.</p>

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Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
28 If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>
29 If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>
30 If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.	Not applicable, there is no debt issued or outstanding.	<i>The results did not include findings or criticisms.</i>

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Other		
Agreed-Upon Procedure	Results	Managements' Response
31 Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriations were identified.	<i>The results did not include findings or criticisms.</i>
32 Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was correctly posted.	<i>The results did not include findings or criticisms.</i>
33 If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.	No exceptions were identified.	<i>The results did not include findings or criticisms.</i>