

**CENLA COMMUNITY ACTION COMMITTEE, INC.**

**AUDITED FINANCIAL STATEMENTS**

**YEAR ENDED SEPTEMBER 30, 2024**

CENLA COMMUNITY ACTION COMMITTEE, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
CENLA Community Action Committee, Inc.  
Alexandria, Louisiana

**Opinion**

We have audited the accompanying financial statements of CENLA Community Action Committee, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CENLA Community Action Committee, Inc., as of September 30, 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CENLA Community Action Committee, Inc., and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

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

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



## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

## **Other-Matters**

### ***Other Information***

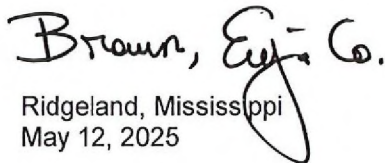
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 21 - 26 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* 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 our report dated May 12, 2025, on our consideration of CENLA Community Action Committee, Inc.'s, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of CENLA Community Action Committee, Inc.'s, 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 CENLA Community Action Committee, Inc.'s internal control over financial reporting and compliance.

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

  
Ridgeland, Mississippi  
May 12, 2025

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Statement of Financial Position  
September 30, 2024

## ASSETS

## Current Assets:

Cash and cash equivalents	\$ 195,967
Grants and contracts receivables	<u>315,995</u>
Total Current Assets	<u>511,962</u>

## Property and Equipment

Furniture and equipment	<u>28,717</u>
Total Property and Equipment	<u>28,717</u>
Less: Accumulated depreciation	<u>(28,717)</u>

TOTAL ASSETS \$ 511,962

## LIABILITIES AND NETS ASSETS

## Current Liabilities:

Accounts payable	\$ 12,810
Deferred revenue	77,181
Accrued annual leave	39,458
Accrued payroll payable	<u>17,388</u>
Total Current Liabilities	<u>146,837</u>

TOTAL LIABILITIES 146,837

## NET ASSETS

Net Assets Without Donor Restrictions	361,165
Net Assets With Donor Restrictions	<u>3,960</u>
Total Net Assets	<u>365,125</u>

TOTAL LIABILITIES AND NET ASSETS \$ 511,962

The Accompanying Notes are an intergral part of these Financial Statements.

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Statement of Activities  
For the Year Ended September 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024</u>
SUPPORT AND REVENUES:			
SUPPORT:			
Grants and contracts	\$ 2,796,057	-	\$2,796,057
Net assets released from restrictions for satisfaction of program requirements	<u>17,324</u>	<u>(17,324)</u>	<u>-</u>
Total Support	<u>2,813,381</u>	<u>(17,324)</u>	<u>2,796,057</u>
REVENUES:			
Other revenue	<u>12,798</u>	<u>-</u>	<u>12,798</u>
Total Revenues	<u>12,798</u>	<u>-</u>	<u>12,798</u>
TOTAL SUPPORT AND REVENUES	<u>2,826,179</u>	<u>(17,324)</u>	<u>2,808,855</u>
EXPENSES:			
PROGRAM SERVICES:			
Community services	688,512	-	688,512
Energy assistance and conservation	1,839,058	-	1,839,058
Senior aid and services	<u>189,674</u>	<u>-</u>	<u>189,674</u>
Total Program Services	<u>2,717,244</u>	<u>-</u>	<u>2,717,244</u>
SUPPORTIVE SERVICES:			
General and administrative	<u>22,129</u>	<u>-</u>	<u>22,129</u>
Total Supportive Services	<u>22,129</u>	<u>-</u>	<u>22,129</u>
TOTAL EXPENSES	<u>2,739,373</u>	<u>-</u>	<u>2,739,373</u>
Change in net assets	86,806	(17,324)	69,482
Net Assets at, Beginning of Year	<u>274,359</u>	<u>21,284</u>	<u>295,643</u>
NET ASSETS, END OF Year	<u>\$ 361,165</u>	<u>3,960</u>	<u>\$ 365,125</u>

The Accompanying Notes are an integral part of these Financial Statements.



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Statement of Functional Expenses  
For the Year Ended September 30, 2024

	Community Services	Energy Assistance and Conservation	Senior Aid and Services	Total Program Services Expenses	General and Administrative	Total Expenses
EXPENSES:						
Salaries and wages	\$ 305,044	236,293	47,181	588,518	-	\$ 588,518
Payroll tax expense	58,765	25,475	9,244	93,484	-	93,484
Fringe benefits	-	5,502	27	5,529	-	5,529
Supplies	35,521	11,499	3,328	50,348	4,462	54,810
Travel and conference	29,742	370	1,915	32,027	849	32,876
Space cost	14,549	15,289	5,521	35,359	4,669	40,028
Utilities	4,358	3,837	1,179	9,374	193	9,567
Telephone	4,970	3,886	1,505	10,361	359	10,720
Insurance and bonding	11,713	928	2,094	14,735	-	14,735
Postage	48	-	89	137	-	137
Repair and maintenance of building	-	-	-	-	-	-
Training & technical assistance	1,842	-	279	2,121	-	2,121
Board expense	-	-	203	203	-	203
Publication and printing	736	-	-	736	-	736
Specific assistance	185,701	1,514,837	104,589	1,805,127	-	1,805,127
Contractual	7,442	12,368	2,958	22,768	700	23,468
Advertisement	3,136	-	1,264	4,400	431	4,831
Dues and subscriptions	10,657	7,280	1,389	19,326	4,815	24,141
Legal and accounting	13,636	1,494	6,662	21,792	-	21,792
Bank service charges	298	-	247	545	5,050	5,595
Other	354	-	-	354	601	955
Total expenses before depreciation	688,512	1,839,058	189,674	2,717,244	22,129	2,739,373
 TOTAL EXPENSES	 \$ <u>688,512</u>	 <u>1,839,058</u>	 <u>189,674</u>	 <u>2,717,244</u>	 <u>22,129</u>	 \$ <u>2,739,373</u>

The Accompanying Notes are an integral part of these Financial Statements.

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Statement of Cash Flows  
For the Year Ended September 30, 2024

## CASH FLOWS USED FOR OPERATING ACTIVITIES:

Changes in Net Assets	\$ 69,482
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
(Increase) decrease in:	
Grants receivable	(20,097)
Increase (decrease) in:	
Accounts payable	9,122
Accrued payroll	7,250
Deferred revenue	(34,756)
Accrued annual leave	<u>6,006</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>37,007</u>
 NET INCREASE (DECREASE) IN CASH	 37,007
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>158,960</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 195,967</u>

The Accompanying Notes are an integral part of these Financial Statements.

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to the Financial Statements  
For the Year Ended September 30, 2024

**NOTE 1 - BACKGROUND**

CENLA Community Action Committee, Inc., (the "Organization") is a multi-funded private nonprofit community based organization designed to stimulate available resources to enable low-wealth individuals and families to attain skills, knowledge, and motivations, and secure the opportunities needed to become economically stable. The Organization operates community action programs in Rapides Parish.

The fiscal year of CENLA Community Action Committee, Inc. is October 1 - September 30.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Statement Presentation** - The Organization is required to report information regarding its financial position and activities according to two classes of net assets, as applicable: net assets with donor restrictions and net assets without donor restrictions. In addition, the Organization is required to present a statement of functional expenses and cash flows.

**Contributions** - In accordance with FASB ASC 958 "Accounting for Contributions Received and Contributions Made", contributions are recognized as revenue upon the effective date of the award of the gift or grant by the donor or grantor. Contributions are recorded as unrestricted and temporarily restricted support depending on the existence and/or nature of any donor or grantor restrictions. The definition of contributions under SFAS applies to grant funds received by the Organization from federal grantors.

**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.

**Cash and Cash Equivalents** - The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be "cash equivalents".

**Property and Equipment** - Property and equipment are recorded at costs. Property acquired is considered owned by the Organization. However, the respective funding sources have a reversionary interest in property purchased with grant funds or acquired through government appropriations; the disposition and ownership of any proceeds from the dispositions of property are subject to grant regulations.

The minimum expenditure amounts required, by funding sources, to capitalize non-expendable property within the Organization's property records are amounts over \$5,000.

Depreciation is provided using the straight line method over estimated useful lives. The estimated useful lives are as follows:

Building	30 years
Furniture and Fixtures	5-10 years
Equipment	5-10 years
Vehicles	5 years



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to the Financial Statements  
For the Year Ended September 30, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Employees' Annual Leave*** - The Organization charges annual leave earned by employees which has not been used by them at the end of a period to the period that the leave is earned.

***Functional Allocation of Expenses*** - The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis. Accordingly, certain costs have been allocated among programs and supporting services benefited.

***Donated Materials*** - Donated space and materials are reflected as contributions in the accompanying statements at their estimated fair values at date of receipt. The donated space and materials are recognized as both support and expenditure and therefore do not affect net assets.

***Income Taxes*** - The Organization is a private, nonprofit corporation exempt from income taxes as granted by the Internal Revenue Service (IRS) under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recorded on the accompanying financial statements. In addition, the State of Louisiana income tax laws recognizes the Organization as a tax-exempt organization for Louisiana income tax purposes.

The Organization has adopted recently issued accounting principles related to uncertain tax positions for the year ended September 30, 2024, and has evaluated its tax positions taken for all open tax years. Currently, the 2021, 2022 and 2023 tax years are open and subject to examination by the Internal Revenue Service; however, the Organization is not currently under audit nor has the Organization been contacted by any of these jurisdictions.

Based on the evaluation of the Organization's tax positions, management believes all positions taken would be upheld under an examination; therefore, no provision for the effects of uncertain tax positions has been recorded for the year ended September 30, 2024.

**Classification of Net Assets** - Net Assets of the Organization are classified based on the presence or absence of donor-imposed restrictions. Net Assets are comprised of two groups as follows:

- a) **Net Assets Without Donor Restrictions** - Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.
- b) **Net Assets With Donor Restrictions** - Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the organization. Certain restrictions may need to be maintained in perpetuity.

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to the Financial Statements  
For the Year Ended September 30, 2024

**NOTE 3 - CONCENTRATION OF CREDIT RISK**

The Organization maintains cash balances at a financial institution which is insured by the Federal Deposit Insurance Corporation. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of September 30, 2024, the Organization cash balances were fully insured.

**NOTE 4 - LIQUIDITY AND AVAILABILITY**

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposit, money market funds, and other short-term investments.

The following table reflects the Organization's financial assets as of September 30, 2024, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of internal board designations. In the event the need arises to utilize the board-designated funds for liquidity purposes, the reserves could be drawn upon through board resolution. Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions. There were no net assets with donor restrictions at September 30, 2024.

Financial assets available for general expenditure at September 30, 2024, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$ 195,967
Grants Receivable	<u>315,995</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 511,962</u>

**NOTE 5 - PROPERTY AND EQUIPMENT**

A summary of property and equipment as of September 30, 2024 is as follows:

<u>Description</u>	<u>Balance at 09/30/2024</u>
Furniture and equipment	\$ <u>28,717</u>
Total Property and Equipment	28,717
Less: accumulated depreciation	<u>(28,717)</u>
Net Property and Equipment	<u>\$ -</u>

There is no depreciation expense for the year ended September 30, 2024.



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to the Financial Statements  
For the Year Ended September 30, 2024

**NOTE 6 - GRANT BALANCES AND GRANT CONDITIONS**

The Organization has responsibility for expending grant funds in accordance with specified instructions from its funding sources. Any deficits resulting from over expenditures and/or questioned costs are the responsibility of the Organization.

Any unexpended grant funds at the end of the grant period may be refundable or carried over to the following period at the discretion of the funding sources.

Notwithstanding the audits by independent certified public accountants, all costs included in this report remain subject to audit by the agencies providing financial support within the limits of the Uniform Guidance. The determination as to whether costs will be allowable or unallowable under the grants will be made by representatives of the funding sources having authority to make and enforce contracts.

**NOTE 7 - RETIREMENT PLAN**

The Organization adopted a defined contribution pension plan that has been determined by the Internal Revenue Services to meet the requirements for qualifications under Section 403(b) of the Internal Revenue Code, and which permits or requires amounts contributed there under to be applied under the contract on behalf of employees covered by the plan. Employees eligible to participate may contribute \$9,500 or 20% of their annual salary to the plan. CENLA will match the employees' contribution up to 5% of the employees' gross annual salary. The assets of the plan are managed by separate directors and are not included in the financial statements. For year ended September 30, 2024, CENLA contributions to the 403(b) Plan totaled \$47,399.

**NOTE 8 - GRANTS AND CONTRACTS RECEIVABLE**

At September 30, 2024, grants and contracts receivable consisted of the following:

<u>Funding Source</u>	<u>Name of Grant/Contract</u>	<u>Amount</u>
Louisiana Housing Corporation	LIHEAP Grant	\$ 291,760
State of Louisiana - ACT 397	ACT 397 Grant	<u>24,235</u>
Total Grants Receivable		<u>\$ 315,995</u>

**NOTE 9 - CONCENTRATION OF CONTRIBUTIONS OR GRANTS**

Approximately 87.00% of the Organization's funding is provided by grants from the U. S. Department of Health and Human Services.



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to the Financial Statements  
For the Year Ended September 30, 2024

**NOTE 10 - LITIGATION**

CENLA Community Action Committee, Inc., maintains general liability, property, directors and officers and other insurance coverage in amounts the Company believes to be adequate.

In the ordinary course of its business, CENLA Community Action Committee, Inc., is a party to claims and legal actions by others. After consulting with legal counsel, the Organization is of the opinion that any liability that may ultimately be incurred as a result of these claims, legal actions, audits or investigations will not have a material adverse effect on the financial position or results of operations of CENLA Community Action Committee, Inc.

**NOTE 11 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes or periods.

	<u>2024</u>
Subject to expenditures for specific purpose:	
Emergency Food & Shelter Program Assistance	\$ <u>3,960</u>
Total	\$ <u><u>3,960</u></u>

**NOTE 12 - SUBSEQUENT EVENTS**

Events that occur after the Statement of Financial Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Financial Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Financial Position date require disclosure in the accompanying notes. Management of CENLA Community Action Committee, Inc., evaluated the activity of the Organization through May 12, 2025, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

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 of  
CENLA Community Action Committee, Inc.  
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 Community Action Committee, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2024, 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 May 12, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered CENLA Community Action Committee, Inc.'s, internal control over financial reporting (internal control) as a basis for designing 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 CENLA Community Action Committee, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CENLA Community Action Committee, 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.

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a significant deficiency.



### ***Report on Compliance and Other Matters***

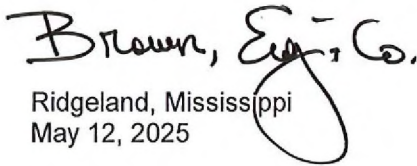
As part of obtaining reasonable assurance about whether CENLA Community Action Committee, Inc.'s, financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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*.

### ***CENLA Community Action Committee, Inc.'s Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on CENLA Community Action Committee, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. CENLA Community Action Committee, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

  
Ridgeland, Mississippi  
May 12, 2025



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 of  
CENLA Community Action Committee, Inc.  
Alexandria, Louisiana

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Federal Program***

We have audited CENLA Community Action Committee, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of CENLA Community Action Committee, Inc.'s, major federal programs for the year ended September 30, 2024. CENLA Community Action Committee, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CENLA Community Action Committee, Inc. 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 September 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CENLA Community Action Committee, Inc., and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of CENLA Community Action Committee, Inc.'s compliance with the compliance

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CENLA Community Action Committee, Inc.'s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CENLA Community Action Committee, Inc.'s, compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CENLA Community Action Committee, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CENLA Community Action Committee, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 CENLA Community Action Committee, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.



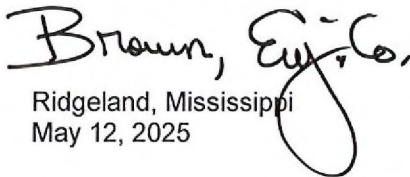
## Report on Internal Control over Compliance

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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

  
Ridgeland, Mississippi  
May 12, 2025



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2024

Federal Grant/ Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Grant Number	Federal Expenditures
<u>U. S. Department Of Human Services</u>			
Pass through State of Louisiana: Office of Workforce Development Community Service Block Grant Cluster Program:			
Community Service Block Grant -	93.569	2401LACOSR	\$ <u>461,733</u>
Total Community Service Block Grant Cluster Program			<u>461,733</u>
Pass through State of Louisiana Housing Corporation: Low-Income Home Energy Assistance Program	93.568	LIHEAP 2023-24	<u>1,839,058</u>
Total Low-Income Home Energy Assistance Program			<u>1,839,058</u>
Pass through National Council on Aging Covid-19 and Influenza Vaccine Uptake Initiative for Older Adults	93.048	90HDRC0008	<u>142,075</u>
Total Covid-19 and Influenza Vaccine Uptake Initiative for Older Adults			<u>142,075</u>
 Total U. S. Department of Health and Human Services			 <u>2,442,866</u>
Direct Funding Federal Emergency Management Agency Emergency Food and Shelter Program			
Total Federal Emergency Management Agency	97.024	37-3668-00	<u>17,324</u>
			<u>17,324</u>
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 <u>\$ 2,460,190</u>

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of CENLA Community Action Committee, Inc., under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of CENLA Community Action Committee, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of CENLA Community Action Committee, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

CENLA Community Action Committee, Inc., does not charge indirect cost and therefore has elected not to use the 10-percent de minimis Indirect cost rate allowed under the Uniform Guidance.

CENLA COMMUNITY ACTION COMMITTEE, INC.

SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2024



## SCHEDULE A

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Combining Schedule of Revenues  
For the Year Ended September 30, 2024

	Community Services and Economic Development	Energy Assistance and Conservation	General Fund	Senior Citizens Program	Total
REVENUES:					
Grants and contracts	\$ 671,188	1,839,058	-	285,811	\$ 2,796,057
Other revenue	<u>-</u>	<u>-</u>	<u>12,798</u>	<u>-</u>	<u>12,798</u>
TOTAL SUPPORT AND REVENUES	\$ <u>671,188</u>	<u>1,839,058</u>	<u>12,798</u>	<u>285,811</u>	\$ <u>2,808,855</u>

## SCHEDULE B

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Community Service Programs  
Combining Schedule of Revenues and Expenses  
For the Year Ended September 30, 2024

	Emergency Food & Shelter Grant	Community Service Block Grant Program	State of Louisiana ACT 397 Grant	TOTAL
REVENUES:				
Grants and contracts	\$ -	\$ 461,733	209,455	\$ 671,188
TOTAL SUPPORT AND REVENUES	-	461,733	209,455	671,188
EXPENSES:				
Program Services				
Salaries and wages	-	255,360	49,684	305,044
Payroll tax expense	-	44,640	14,125	58,765
Supplies	-	31,324	4,197	35,521
Travel and conferences	16,429	13,313	-	29,742
Space cost	-	10,487	4,062	14,549
Utilities	-	3,191	1,167	4,358
Telephone	-	3,701	1,269	4,970
Insurance and bonding	-	10,135	1,578	11,713
Postage	-	48	-	48
Training & technical assistance	-	1,842	-	1,842
Publication and printing	-	736	-	736
Specific assistance	895	54,437	130,369	185,701
Contractual	-	7,442	-	7,442
Advertisement	-	200	2,936	3,136
Dues and subscriptions	-	10,589	68	10,657
Legal, audit and accounting	-	13,636	-	13,636
Bank service charges	-	298	-	298
Other	-	354	-	354
Total Program Services	17,324	461,733	209,455	688,512
Excess Revenues Over (Under) Expenses	\$ (17,324)	\$ -	-	\$ (17,324)

## SCHEDULE C

CENLA COMMUNITY ACTION COMMITTEE, INC.  
 Energy Assistance and Conservation  
 Combining Schedule of Revenues and Expenses  
 For the Year Ended September 30, 2024

	LIHEAP Grant Program	LIHEAP Grant (WAP)	LIHEAP Grant (Crisis)	TOTAL
REVENUES:				
Grants and contracts	\$ <u>1,595,832</u>	<u>12,968</u>	<u>230,258</u>	\$ <u>1,839,058</u>
TOTAL SUPPORT AND REVENUES	<u>1,595,832</u>	<u>12,968</u>	<u>230,258</u>	<u>1,839,058</u>
EXPENSES:				
Program Services				
Salaries and wages	211,596	4,862	19,835	236,293
Payroll tax expense	22,986	534	1,955	25,475
Fringe benefits	-	616	4,886	5,502
Supplies	10,378	-	1,121	11,499
Travel and conferences	370	-	-	370
Space cost	13,183	377	1,729	15,289
Utilities	3,336	159	342	3,837
Telephone	3,380	137	369	3,886
Insurance and bonding	928	-	-	928
Specific assistance	1,311,226	6,228	197,383	1,514,837
Contractual	11,210	55	1,103	12,368
Dues and subscription	<u>6,346</u>	<u>-</u>	<u>934</u>	<u>7,280</u>
Legal, audit and accounting	<u>893</u>	<u>-</u>	<u>601</u>	<u>1,494</u>
Total Expenses	<u>1,595,832</u>	<u>12,968</u>	<u>230,258</u>	<u>1,839,058</u>
Excess Revenues Over (Under) Expenses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>



## SCHEDULE D

CENLA COMMUNITY ACTION COMMITTEE, INC.  
 Senior Aid and Services  
 Schedule of Revenues and Expenses  
 For the Year Ended September 30, 2024

	National Council on Aging	Senior Citizens Program	Total
REVENUES:			
Grant revenue	\$ 142,075	\$ 143,736	\$ 285,811
TOTAL SUPPORT AND REVENUES	<u>142,075</u>	<u>143,736</u>	<u>285,811</u>
EXPENSES			
Salaries	31,177	16,004	47,181
Payroll tax expense	4,540	4,704	9,244
Fringes benefits	27	-	27
Supplies	2,354	974	3,328
Travel and conferences	600	1,315	1,915
Space cost	4,369	1,152	5,521
Utilities	871	308	1,179
Telephone	1,172	333	1,505
Insurance and bonding	1,559	535	2,094
Postage	89	-	89
Staff development & training	273	6	279
Board expense	-	203	203
Specific assistance	88,625	15,964	104,589
Contractual	2,375	583	2,958
Advertisement	1,264	-	1,264
Dues and subscriptions	739	650	1,389
Legal, audit and accounting	2,002	4,660	6,662
Bank charges	39	208	247
Total Expenses	<u>142,075</u>	<u>47,599</u>	<u>189,674</u>
Excess Revenues Over (Under) Expenses	<u>-</u>	<u>\$ 96,137</u>	<u>96,137</u>

## SCHEDULE E

CENLA COMMUNITY ACTION COMMITTEE, INC.  
 General and Administrative  
 Schedule of Revenues and Expenses  
 For the Year Ended September 30, 2024

	<u>General and Administrative</u>
REVENUES:	
Other	\$ <u>12,798</u>
Total Revenues	\$ <u>12,798</u>
TOTAL SUPPORT AND REVENUES	<u>12,798</u>
EXPENSES	
Supplies	4,462
Travel and conferences	849
Space cost	4,669
Utilities	193
Telephone	359
Contractual	700
Advertisement	431
Dues and subscriptions	4,815
Bank service charges	5,050
Other	<u>601</u>
Total Expenses	<u>22,129</u>
Excess Revenues Over (Under) Expenses	<u>\$ (9,331)</u>

## SCHEDULE F

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Chief Executive Officer  
For the Year Ended September 30, 2024

In accordance with Act 706 passed during the 2014 regular Louisiana Legislative Session, the compensation, benefits, reimbursements and other payments to the Chief Executive Officer are presented as follows:

<u>Category</u>	<u>Amount</u>	<u>Total</u>
Salary	\$ <u>77,568</u>	
Total salary		\$ 77,568
Benefits:		
Health insurance	\$ 11,611	
Social security	4,646	
Medicare	1,087	
Retirement	<u>3,257</u>	
Total benefits		20,601
Travel:		
Airfare and lodging	757	
Per diem	2,691	
Registration	<u>1,030</u>	
Total travel		<u>4,478</u>
Total Compensation, Benefits, Travel, and Other Expenses		\$ <u>102,647</u>



CENLA COMMUNITY ACTION COMMITTEE, INC.  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2024

SECTION 1. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

- |    |  |               |
|----|--|---------------|
| 1. | Type of auditor's report issued on the financial statements.                           | Unmodified    |
| 2. | Material noncompliance relating to the financial statements.                           | None          |
| 3. | Internal control over financial reporting:   |               |
| a. | Material weaknesses identified?  | No            |
| b. | Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |

Federal Awards:

- |   |   |   |                                  |   |        |  |
|---|---|---|----------------------------------|---|--------|--|
| 4.  | Type of auditor's report issued on compliance for major federal programs  | Unmodified                                |                                  |   |        |  |
| 5.  | Internal control over major programs:   |   |                                  |   |        |  |
| a.  | Material weaknesses identified?   | No  |                                  |   |        |  |
| b.  | Significant deficiencies identified that are not considered to be material weaknesses?  | None Reported                             |                                  |   |        |  |
| 6.  | Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)?  | No  |                                  |   |        |  |
| 7.  | Federal programs identified as major programs:  |   |                                  |   |        |  |
|   | <table border="0" style="margin-left: 40px;"><tr><td style="text-align: left;"><u>Name of Federal Program or Cluster</u></td><td style="text-align: right;"><u>Assistance Listing Number</u></td></tr><tr><td style="text-align: left;">Low Income Home Energy Assistance Program</td><td style="text-align: right;">93.568</td></tr></table> | <u>Name of Federal Program or Cluster</u> | <u>Assistance Listing Number</u> | Low Income Home Energy Assistance Program | 93.568 |  |
| <u>Name of Federal Program or Cluster</u> | <u>Assistance Listing Number</u>  |   |                                  |   |        |  |
| Low Income Home Energy Assistance Program | 93.568  |   |                                  |   |        |  |
| 8.  | The dollar threshold used to distinguish between type A and type B programs:  | \$750,000                                 |                                  |   |        |  |
| 9.  | Auditee did qualify as a low-risk auditee.  |   |                                  |   |        |  |

SECTION 2. FINDING - FINANCIAL STATEMENTS AUDIT

Finding 2024-1  
LATE SUBMISSION OF AUDIT REPORT

Condition:

The audit report for the year ended September 30, 2024 was not submitted within the six (6) months after year end as required by the Louisiana Legislative Auditor.

Cause:

Failure to comply with the Louisiana Legislative Auditor's financial reporting requirements.

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2024

Effect:

The Organization was not in compliance with the Louisiana Legislative Auditor's financial reporting requirements.

Criteria:

State of Louisiana Legislative Auditor's audit financial reporting requirement (R.S. 24:513 and 24:514)

Recommendation:

The Organization should strengthen internal administrative control procedures to ensure that all future audits are completed in a timely manner that allows for the timely submission of its annual audit to the Louisiana Legislative Auditor.

SECTION 3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS

NONE

CENLA COMMUNITY ACTION COMMITTEE, INC.  
Summary Schedule of Prior Year Audit Findings  
For the Year Ended September 30, 2024

There were no findings for the year ended September 30, 2023.





2011 MacArthur Drive, Building 1 • Alexandria, Louisiana 71301  
Phone: (318) 314-3480 | Fax: (318) 487-5858  
Email: [info@cenlacac.org](mailto:info@cenlacac.org) | Website: [www.cenlacac.org](http://www.cenlacac.org)

Jay Scott, President  
Board of Directors

Pamela Ballott  
Executive Director

May 28, 2025

**Condition:**

The audit report for the year ended September 30, 2024 was not submitted within the six (6) months after year end as required by the Louisiana Legislative Auditor.

**Management's Response:**

Please accept the apologies for the delayed submission of the Cenla Community Action Committee, Inc. Fiscal Year 2024 Audit. The original deadline was 03/31/2025.

The delay was primarily due to the resignation of the previous Executive Director in October 2024 and the timing of the new Executive Director identifying key steps in the audit process that had not been completed to ensure the Audit was submitted timely.

To prevent this from occurring in the future, our agency will conduct an annual training with the Board of Directors and Key Staff to ensure that all are aware of the audit process timeline as listed in the agency's Accounting Manual. We will also post the deadlines for the audit process on the agency calendar so that all Board Members and Key Staff are aware of the due dates pertaining to the Audit. As shown below, the agency has the audit process timeline. Going forward, the agency will make sure the Board Members and Key Staff are aware of it and the process is not delayed due to turnover in any position responsible for a particular step in the process.

**Audit Process**

**Expected Completion Date**

Bid Letting (When required 1 to 3 years)	October 30 <sup>th</sup>
Bid Opening & Acceptance	November 31 <sup>st</sup>
Acknowledge of Award Letter	December 15 <sup>th</sup>
Engagement Letter Signature	December 30 <sup>th</sup>
Pre-Audit Documentation	January 15 <sup>th</sup>
Beginning of Audit Fieldwork	February 1 <sup>st</sup>
Draft Audit Report Due	February 28 <sup>th</sup>
Submission to Legislative Auditor and Federal Clearing House	March 15 <sup>th</sup>

Submission to Corporation	March 30 <sup>th</sup>
---------------------------	------------------------

Sincerely,

Pamela Ballott  
Executive Director

**CENLA COMMUNITY ACTION COMMITTEE, INC.**

**AGREED UPON PROCEDURES REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of  
Cenla Community Action Committee, Inc.  
Alexandria, Louisiana  
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

24. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Employees did receive cybersecurity training during the fiscal year**

We were engaged by Cenla Community Action Committee, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



We are required to be independent of Cenla Community Action Committee, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Brown, E. & Co.,  
Ridgeland, Mississippi  
May 15, 2025