

**Union Community Action Association, Inc.
Farmerville, Louisiana**

Financial Statements

As of and for the Year Ended June 30, 2019

Union Community Action Association, Inc.
Farmerville, Louisiana

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Independent Auditors' Report

To the Board of Directors
Union Community Action Association, Inc.
Farmerville, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Union Community Action Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 *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 presents fairly, in all material respects, the financial position of Union Community Action Association, Inc., as of June 30, 2019, 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.

Effect of Adopting New Accounting Standard

As described in Note 2 to the financial statements, Union Community Action Association, Inc. adopted the Financial Accounting Standards Board's Accounting Standard Update (ASU) No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, as of and for the year ended June 30, 2019. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited Union Community Action Association, Inc.'s 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 21, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information schedule shown on page 13 is presented for the purpose of additional analysis and is not a required part of the financial statements of Union Community Action Agency, Inc. 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 December 19, 2019, on our consideration of Union Community Action Association, 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 Union Community Action Association'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 Union Community Action Association, Inc.'s internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
December 19, 2019

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Financial Position
June 30, 2019
(With Comparative Amounts for 2018)

	2019	2018
Assets		
Current assets:		
Cash	\$ 236,788	\$ 250,799
Grant receivables	44,549	14,678
Other receivables	750	750
Prepays	4,832	5,162
Other assets	3,660	3,660
Total current assets	290,579	275,049
Property and equipment:		
Property and equipment	73,793	81,003
Accumulated depreciation	(71,587)	(77,852)
Net property and equipment	2,206	3,151
Total Assets	\$ 292,785	\$ 278,200
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 16,752	\$ 8,073
Accrued liabilities	11,242	12,869
Refundable advances	4,510	61,937
Total current liabilities	32,504	82,879
Net assets:		
Without donor restrictions	243,176	179,240
With donor restrictions	17,105	16,081
Total net assets	260,281	195,321
Total Liabilities and Net Assets	\$ 292,785	\$ 278,200

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

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Activities
For the Year Ended June 30, 2019
(With Comparative Amounts for 2018)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals 2019</u>	<u>Totals 2018</u>
Revenues and Other Support:				
Contractual revenue - grants	\$ 784,488	\$ 1,024	\$ 785,512	\$ 975,666
Miscellaneous revenues	1,589		1,589	1,589
Total revenues and other support	<u>786,077</u>	<u>1,024</u>	<u>787,101</u>	<u>788,125</u>
Expenses:				
Program expenses				
Migrant education	12,543		12,543	116,276
Community services	63,669		63,669	73,016
Energy assistance	551,256		551,256	607,427
Other services	12,981		12,981	75,709
General and administrative expenses	<u>81,692</u>		<u>81,692</u>	<u>84,759</u>
Total expenses	<u>722,141</u>		<u>722,141</u>	<u>957,187</u>
Change in net assets	63,936	1,024	64,960	20,868
Net assets as of beginning of year	<u>179,240</u>	<u>16,081</u>	<u>195,321</u>	<u>174,453</u>
Net assets as of end of year	<u>\$ 243,176</u>	<u>\$ 17,105</u>	<u>\$ 260,281</u>	<u>\$ 195,321</u>

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

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Functional Expenses
For the Year Ended June 30, 2019
(With Comparative Amounts for 2018)

	Program Services							
	Migrant Education	Community Services	Home Energy Assistance	General Services	Total Program	General and Administrative	Total 2019	Total 2018
Salaries	\$ 7,036	\$ 38,515	\$ 27,201	\$	\$ 72,752	\$ 55,623	\$ 128,375	\$ 229,926
Fringe Benefits	698	3,586	2,783		7,067	5,479	12,546	22,093
Travel		5,136			5,136	3,447	8,583	27,175
Equipment	635	708			1,343	2,065	3,408	6,113
Telephone and postage	171	1,051			1,222	3,595	4,817	5,594
Supplies	1,851	1,052	15,401	2,293	20,597	1,549	22,146	14,639
Professional services	39	2,770		2,989	5,798	1,292	7,090	22,142
Insurance	1,964	933		1,491	4,388	2,481	6,869	3,306
Maintenance		5,731			5,731	4,074	9,805	12,359
Miscellaneous	149	1,138			1,287	1,142	2,429	11,308
Client assistance payments		3,049	505,871	6,208	515,128		515,128	601,587
Depreciation						945	945	945
Total Expenses	\$ 12,543	\$ 63,669	\$ 551,256	\$ 12,981	\$ 640,449	\$ 81,692	\$ 722,141	\$ 957,187

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

Union Community Action Association, Inc.
Farmerville, Louisiana
Statement of Cash Flows
For the Year Ended June 30, 2019
(With Comparative Amounts for 2018)

	2019	2018
Operating Activities		
Change in net assets	\$ 64,960	\$ 20,868
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	945	945
(Increase) decrease in operating assets:		
Grant receivables	(29,871)	2,214
Prepaid	330	(230)
Increase (decrease) in operating liabilities:		
Accounts payable	8,679	(5,261)
Accrued liabilities	(1,627)	(6,540)
Refundable advances	(57,427)	(11,045)
Net cash provided (used) by operating activities	(14,011)	951
Net increase (decrease) in cash and cash equivalents	(14,011)	951
Cash and cash equivalents as of beginning of year	250,799	249,848
Cash and cash equivalents as of end of year	\$ 236,788	\$ 250,799

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

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019

(1) Summary of Significant Accounting Policies

A. Nature of Activities

Union Community Action Association, Inc. (Union) is a private non-profit corporation incorporated under the laws of the State of Louisiana. Union is governed by a Board of Directors composed of 15 members. These board members receive no compensation for their services.

Union operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Union parish in Louisiana. The following programs, shown with their approximate percentage of total revenues, are administered by Union:

Migrant Education (11%) – Provides assistance to establish or improve programs designed to meet the special educational needs of migratory children of migratory agricultural workers or migratory fishers. Funding is provided by federal funds passed through the Louisiana Department of Education and by contract funds received from various local school boards.

Community Services Block Grant (13%) – Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission.

Home Energy Assistance (76%) — Assists low income households offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Corporation.

B. Basis of Accounting

The financial statements of Union have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. Union has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019
(Continued)

D. Income Tax Status

Union is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to Union's tax-exempt purpose is subject to taxation as unrelated business income. Union had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ended June 30, 2016, 2017, 2018, and 2019 are subject to examination by the IRS, generally three years after they were filed.

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Union considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents, when there is no significant penalty for early withdrawal.

G. Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Union has adopted a policy to capitalize all items with a unit cost of \$1,000 or greater.

The Federal Government has a reversionary interest in property purchased with federal funds; its disposition as well as the ownership of any proceeds there from is subject to federal regulations. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency.

H. Contributions

Contributions received are recorded as increase in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

I. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and the statement of functional expense. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Facility related expenses are allocated to each function based upon square footage utilized by the function.

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019
(Continued)

J. Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with general accepted accounting principles. Accordingly, such information should be read in conjunction with Union's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

(2) Adoption of New Accounting Pronouncement

For the year ended June 30, 2019, Union adopted the Financial Accounting Standard Update (ASU) No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classifications, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU 2016-14 are the net asset classes used in the financial statements. Amount previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

(3) Concentrations of Credit Risk

Financial instruments that potentially subject Union to concentrations of credit risk consist principally of temporary cash investments and grant receivables.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2019, Union had no significant concentrations of credit risk in relation to grant receivables.

Union maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain amounts. At June 30, 2019, total cash balances held at financial institutions were \$237,057, all of which was secured by FDIC.

(4) Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at June 30, 2019, but received after those dates. Management has determined that the allowance for bad debts is not material.

(5) Refundable Advances

Union records federal funds received in excess of expenditures as a refundable advance until they are expended for the purpose of the contract or until the funds are returned to the appropriate funding source.

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019
(Continued)

(6) Property and Equipment

Property and equipment consisted of the following at June 30, 2019:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Furniture and equipment	5--10 years	\$ 40,111	\$ 4,856	\$ 44,967
Idle assets		28,826		28,826
Accumulated depreciation		<u>(66,731)</u>	<u>(4,856)</u>	<u>(71,587)</u>
Net investment in property and equipment		<u>\$ 2,206</u>	<u>\$</u>	<u>\$ 2,206</u>

Depreciation expense for the year ended June 30, 2019 was \$945.

(7) Accrued Liabilities

Accrued liabilities at June 30, 2019 consisted of the following:

	2019
Accrued annual leave	\$ 11,112
Payroll liabilities	130
	<u>\$ 11,242</u>

(8) Net Assets

Net assets at June 30, 2019, consisted of the following:

Net Assets Without Donor Restrictions:	
Undesignated	\$ 240,970
Net investment in property and equipment	<u>2,206</u>
Total net assets without donor restrictions	<u>243,176</u>
Net Assets With Donor Restrictions:	
Subject to expenditure for specified purpose – Restricted for Liheap program	<u>17,105</u>
Total net assets with donor restrictions	<u>17,105</u>
Total Net Assets	<u>\$ 260,281</u>

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019
(Continued)

(9) Liquidity and Availability of Financial Assets

Union monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. Union has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	
Cash and cash equivalents	\$ 236,788
Grant receivables	44,549
Other receivables	<u>750</u>
Total financial assets	282,087
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>(17,105)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 264,982</u>

In addition to financial assets available to meet general expenditures over the year, Union anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies. The Statement of Cash Flows identifies the sources and uses of Union's cash and shows negative cash generated by operations of \$(14,011) for fiscal year ending June 30, 2019.

(10) Leases

Union leases certain property and equipment under operating leases. Rental costs on those leases for the year ended June 30, 2019 totaled \$5,127.

Commitments under lease agreements having initial remaining terms in excess of one year are as follows:

For the Year Ending <u>June 30,</u>	
2020	\$ 1,669
2021	1,669
2022	<u>178</u>
Total minimum future rentals	<u>\$ 3,516</u>

(Continued)

Union Community Action Association, Inc.
Farmerville, Louisiana
Notes to Financial Statements
June 30, 2019
(Continued)

(11) Contractual Revenue – Grants

During the year ended June 30, 2019, Union received contractual revenue from federal and state grants in the amount of \$785,512. The continued existence of these funds is based on annual contract renewals with various funding sources.

(12) Contingencies

Employees of Union are entitled to paid sick days, earned at the rate of twelve hours per month of full time employment. It is reasonably possible but not certain that sick leave will be paid in the future; accordingly, no liability has been recorded in the accompanying financial statements. Union's policy is to recognize the costs of sick leave benefits when actually paid to employees. Upon an employee's resignation, lay-off, or death, no pay will be granted for any earned sick leave. Union estimates the liability for sick leave earned by employees but not yet taken as of June 30, 2019, to be approximately \$41,784.

Grants and contracts awarded to Union are subject to funding agencies' criteria, contract terms, and regulations under which expenditures may be charged and are subject to audit under those terms, regulations, and criteria. Occasionally, such audits may determine that certain costs incurred under the grants and contracts do not comply with the established criteria that govern them. In such cases, Union could be held responsible for repayments to the funding agency for the costs. Management does not anticipate any material questioned costs at this time for grants and contracts administered through the year June 30, 2019.

(13) Subsequent events

Subsequent events have been evaluated through December 19, 2019, the date the financial statements were available to be issued.

Union Community Action Association, Inc.
Farmerville, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2019

Agency Head: Diane Hill, Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 53,391
Hotel	818
Registration fees	390
Milage	396

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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*

Independent Auditors' Report

To the Board of Directors
Union Community Action Association, Inc.
Farmerville, 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 Union Community Action Association, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2019.

Internal Control Over Financial Reporting

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

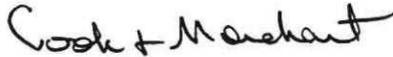
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union Community Action Association, 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart
Certified Public Accountants
December 19, 2019

Union Community Action Association, Inc.
Farmerville, Louisiana
Summary Schedule of Audit Findings
June 30, 2019

Summary Schedule of Prior Year Audit Findings

There were no findings for the prior audit period for the year ended June 30, 2018.

Summary Schedule of Current Year Audit Findings

There are no findings for the current audit period for the year ended June 30, 2019.