

**LASALLE ASSOCIATION FOR THE  
DEVELOPMENTALLY DELAYED, INC.  
JENA, LOUISIANA**

**Financial Statements & Auditor's Report**

**June 30, 2018  
& for the Year Then Ended**

**With Comparative  
Totals at June 30, 2017**

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## **THE VERCHER GROUP**

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Certified Fraud Examiners

## **INDEPENDENT AUDITOR'S REPORT**

LaSalle Association for the Developmentally Delayed, Inc.  
Jena, Louisiana

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

We have audited the accompanying financial statements of LaSalle Association for the Developmentally Delayed, Inc., (LADD) (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2018, and 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 *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 LADD of June 30, 2018, and June 30, 2017, 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.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LADD's basic financial statements. The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Compensation of Benefits and Other Payments to Agency Head or Chief Executive Officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer is fairly stated in all material respects in relation to the basic 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 14, 2018, on our consideration of LADD'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LADD's internal control over financial reporting and compliance.

*The Vercher Group*

December 14, 2018  
Jena, Louisiana

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED  
STATEMENT OF FINANCIAL POSITION  
June 30, 2018  
(With Comparative Totals at June 30, 2017)

ASSETS

	General Fund	Work Project Fund	LADD Industries	June 30,	
				2018 Total	2017 Total
Cash on hand and in banks	\$ 192,228	\$ 136,163	\$ 154,998	\$ 483,389	\$ 524,980
Cash in savings and certificates of deposit	220,955	117,709	91,699	430,363	428,078
Accounts receivable					
Supports and waivers	20,948	-0-	-0-	20,948	23,691
Group home	-0-	-0-	-0-	-0-	-0-
Sales and services	-0-	1,110	7,375	8,485	14,175
Other	-0-	4,029	1,465	5,494	5,494
Inventory	-0-	-0-	9,676	9,676	14,582
Fixed assets (Note 3)	15,109	-0-	21,754	36,863	57,745
<b>Total Assets</b>	<b>\$ 449,240</b>	<b>\$ 259,011</b>	<b>\$ 286,967</b>	<b>\$ 995,218</b>	<b>\$ 1,068,745</b>

LIABILITIES AND NET ASSETS

<b>Liabilities</b>					
Payroll taxes payable	\$ 1,151	\$ -0-	\$ -0-	\$ 1,151	\$ 1,378
Accounts payable	5,494	-0-	-0-	5,494	5,494
<b>Total Accounts Payable</b>	<b>6,645</b>	<b>-0-</b>	<b>-0-</b>	<b>6,645</b>	<b>6,872</b>
<b>Net Assets</b>					
Unrestricted	423,144	259,011	286,967	969,122	1,035,616
Temporarily restricted	19,451	-0-	-0-	19,451	26,257
<b>Total Net Assets</b>	<b>442,595</b>	<b>259,011</b>	<b>286,967</b>	<b>988,573</b>	<b>1,061,873</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 449,240</b>	<b>\$ 259,011</b>	<b>\$ 286,967</b>	<b>\$ 995,218</b>	<b>\$ 1,068,745</b>

See accompanying auditor's report and notes to the financial statements.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED  
STATEMENT OF ACTIVITY AND NET ASSETS  
YEAR ENDED JUNE 30, 2018  
(With Comparative Totals for the year ended June 30, 2017)

	General Fund	Work Project Fund	LADD Industries	June 30,	
				2018 Total	2017 Total
<b>SUPPORT</b>					
State contracts (Note 4)	\$ 306,501	\$ -0-	\$ -0-	\$ 306,501	\$ 329,321
Grants - Federal	487	-0-	-0-	487	-0-
Contributions and memberships	830	-0-	-0-	830	1,935
Total Support	<u>307,818</u>	<u>-0-</u>	<u>-0-</u>	<u>307,818</u>	<u>331,256</u>
<b>REVENUES</b>					
Work project activities	-0-	65,596	-0-	65,596	76,124
Sales - LADD Industries	-0-	-0-	55,127	55,127	70,939
Other income	9,336	-0-	2,400	11,736	12,364
Interest	1,512	423	702	2,637	2,981
Total Revenue	<u>10,848</u>	<u>66,019</u>	<u>58,229</u>	<u>135,096</u>	<u>162,408</u>
Total Support and Revenue	<u>318,666</u>	<u>66,019</u>	<u>58,229</u>	<u>442,914</u>	<u>493,664</u>
<b>COST OF GOOD SOLD</b>			<u>35,085</u>	<u>35,085</u>	<u>54,936</u>
<b>EXPENDITURES</b>					
Salaries and client wages	249,560	51,279	10,685	311,524	339,470
Transportation	18,652	5,278	358	24,288	17,818
Rent	14,400	-0-	-0-	14,400	14,400
Insurance	23,462	1,638	756	25,856	30,328
Payroll taxes	18,391	4,568	809	23,768	25,423
Utilities	6,391	-0-	2,883	9,274	9,257
Training	1,180	785	-0-	1,965	4,605
Office and postage	3,659	-0-	67	3,726	2,613
Licenses	1,048	-0-	-0-	1,048	1,063
Depreciation	19,588	-0-	1,294	20,882	24,735
Maintenance, repair and cleaning	8,812	379	2,318	11,509	11,424
Equipment and supplies	785	66	-0-	851	4,063
Telephone	5,717	-0-	-0-	5,717	5,897
Travel	2,758	126	42	2,926	5,249
Professional fees	11,913	-0-	-0-	11,913	8,958
Other - OMR allowable	918	-0-	-0-	918	1,228
Other - Non-OMR allowable	10,392	-0-	172	10,564	11,398
Total Expenditures	<u>397,626</u>	<u>64,119</u>	<u>19,384</u>	<u>481,129</u>	<u>517,929</u>
Excess (Deficit) of Support and Revenue over Expenditures	<u>(78,960)</u>	<u>1,900</u>	<u>3,760</u>	<u>(73,300)</u>	<u>(79,201)</u>
Net Increase in Net Assets	(78,960)	1,900	3,760	(73,300)	(79,201)
Net Assets, Beginning of Year	<u>521,555</u>	<u>257,111</u>	<u>283,207</u>	<u>1,061,873</u>	<u>1,141,074</u>
Net Assets, End of Year	<u>\$ 442,595</u>	<u>\$ 259,011</u>	<u>\$ 286,967</u>	<u>\$ 988,573</u>	<u>\$ 1,061,873</u>

See accompanying auditor's report and notes to the financial statements.

LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED  
STATEMENT OF CASH FLOWS  
TOTAL - ALL FUNDS  
YEAR ENDED JUNE 30, 2018  
(With Comparative Totals for the year ended June 30, 2017)

	June 30,	
	2018 Total	2017 Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (73,300)	\$ (79,201)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	20,882	24,735
(Increase) decrease in:		
Accounts receivable	8,433	(9,974)
Inventory	4,906	(3,060)
Accounts payable	-0-	-0-
Payroll taxes payable	(227)	(644)
Prepaid insurance	-0-	-0-
NET CASH PROVIDED (USED) BY OPERATING	(39,306)	(68,144)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	-0-	-0-
Sale of equipment	-0-	-0-
NET CASH PROVIDED (USED) BY INVESTING	-0-	-0-
CASH FLOWS FROM INVESTING ACTIVITIES		
Repayment of debt	-0-	-0-
NET CASH PROVIDED (USED) BY INVESTING	-0-	-0-
NET INCREASE (DECREASE) IN CASH	(39,306)	(68,144)
CASH AT BEGINNING OF YEAR	953,058	1,021,202
CASH AT END OF YEAR	\$ 913,752	\$ 953,058
SUPPLEMENTAL DISCLOSURES		
Interest Paid	\$ -0-	\$ -0-

See accompanying auditor's report and notes to the financial statements.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

NOTE 1 - LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED

LaSalle Association for the Developmentally Delayed, Inc., (LADD) was organized in 1976 to promote the general welfare of retarded citizens wherever they may be, and, specifically, to provide as normal a work and learning atmosphere in the least restrictive environment for adults with developmental disabilities in LaSalle Parish. The Association receives funding for services provided to developmentally delayed adults from the State of Louisiana, Office for Citizens with Developmental Disabilities (OCDD), the Louisiana Medicaid Program, the LaSalle Parish School Board and a local group home. They also receive compensation for services for the general public under its Work Project fund and sales in the Ladd Industries fund and receive funds for other activities from memberships and contributions. In 1991, the Association began operations of LADD Industries to provide further supported employment opportunities for its clients.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to LADD, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund and, accordingly, all financial transactions have been recorded and reported in the following fund groups:

General Fund - Resources are provided under several contracts from the State of Louisiana through their Medicaid Supports and NOW Waivers programs, the LaSalle Parish School Board and a local group home, based on the days or types of services provided, and by other sources such as interest, contributions, and membership dues. Expenditures are of a nature of those specified by the State in its *Guidelines for Allowable Costs* from the OCDD, except as noted hereafter.

Work Project Fund and LADD Industries Fund - Resources are provided as fees for services performed by or sales of products made by the clients and interest and are used to pay wages to the clients and other costs as needed for these services, including the purchase of the LADD Industries building.

B. Income Tax Status

LADD qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2018**

C. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Association considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

D. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates that affect reported amounts. Actual results could differ from those estimates.

NOTE 3 - EQUITY CLASSIFICATION

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

NOTE 4 - FIXED ASSETS AND DEPRECIATION

During this fiscal year and for past years, LADD received several vans through the Urban Mass Transit Act grant, Section 16(b)(2) program, through the Louisiana Department of Transportation (DOTD). LADD has capitalized their 20 to 30% matching portions of the vans in addition to the 70 to 80% in-kind grant funds received. The DOTD holds a reversionary interest in the vans until such time they determine to release the interest. Fixed assets consist of these vans and other small items. Ownership of all fixed assets in the general fund of LADD would revert to the Department of Health and Hospitals, OCDD, if LADD were to cease to function. Depreciation is provided on a straight-line basis over various lives recommended by the OCDD.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2018**

There are also fixed assets owned by Work Project in the amounts of \$5,550 in 2018 and 2017 respectively and by LADD Industries in the amounts of \$80,272 in 2018 and 2017, including the LADD Industries building and real estate in the amount of \$54,735. Depreciation on these assets is provided on the straight-line basis over their useful life.

	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018
General Fund	\$ 213,561	\$ -0-	\$ -0-	\$ 213,561
Work Project Fund	5,550	-0-	-0-	5,550
LADD Industries	80,272	-0-	-0-	80,272
Total	<u>299,383</u>	<u>-0-</u>	<u>-0-</u>	<u>299,383</u>
Less Accumulated Depreciation	<u>(241,638)</u>	<u>(20,882)</u>	<u>-0-</u>	<u>(262,520)</u>
Total	<u>\$ 57,745</u>	<u>\$ (20,882)</u>	<u>\$ -0-</u>	<u>\$ 36,863</u>

**NOTE 5 - SUPPORT AND REVENUE**

State support in the general fund was as follows:

Medicaid Supports and Now Waivers Programs      \$306,501

Ladd Industries has been involved in the assembly of admission kits for sale to local hospitals, the resale of clothing and other items, and fabrication of crawfish nets for retail and wholesale sale.

Work project activities include cleaning, maintenance and other functions performed by the clients of the entity.

**NOTE 6 - INVENTORIES**

All inventories are valued at cost using the first-in/first-out method. Inventories are recorded as expenditures when consumed rather than when purchased.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2018**

**NOTE 7 - COST OF GOODS SOLD**

Cost of goods sold is made up of the following:

Beginning Inventory		\$ 14,582
Add: Cost of Production		
Labor	\$ 9,816	
Materials	8,299	
Other	\$ 5,119	<u>23,234</u>
Total Goods Available for Sale		37,816
Less: Ending Inventory		<u>(9,676)</u>
Cost of Goods Sold – Manufactured Items		28,140
Items Bought for Resale		<u>6,945</u>
Total Cost of Goods Sold		<u>\$ 35,085</u>

**NOTE 8 – RESTRICTED NET ASSETS**

A portion of the net assets is temporarily restricted to represent the undepreciated portion of any vans obtained through the Urban Mass Transit Act grant, Section 16(b)(2) program, administered by the Louisiana Department of Transportation (DOTD). LADD has capitalized their 20 to 30% matching portions of the vans in addition to the 70 to 80% in-kind grant funds received. The DOTD holds a reversionary interest in the vans until such time they determine to release the interest.

**NOTE 9 - PENSION PLAN**

LADD does not have a retirement plan for its employees, other than that provided by Social Security.

**NOTE 10 – LEASE OBLIGATION**

The Association was not obligated under any capital or operating leases at June 30, 2018.

**NOTE 11 - LITIGATION**

LADD is not involved in any litigation as of June 30, 2018.

**NOTE 12 - CONCENTRATION OF CREDIT RISK FOR CASH DEPOSITS**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2018**

the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

As of June 30, 2018, the Association had deposits on hand with Southern Heritage Bank in the amount of \$619,455 (bank balance) in various checking accounts. The amount of FDIC insurance maintained by the bank for these accounts is \$250,000 leaving \$369,455 at Southern Heritage Bank of excess deposits over insurance. The Board of Directors reviews the Bank's financial statements each year to inform themselves as to the financial stability of the Bank. This review took place at the February 2018 meeting.

During the past several fiscal years, the Association transferred funds to other banks in the area to help reduce this concentration.

**NOTE 13 – SUBSEQUENT EVENTS**

In preparing the financial statements, we have evaluated events and transactions for potential recognition or disclosure through December 14, 2018, the date that the financial statements were available to be issued, and determined that no events occurred that require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.  
SCHEDULE OF DIRECTOR'S COMPENSATION  
YEAR ENDED JUNE 30, 2018**

Cleveland Riser, President	\$2,400
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**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.  
SCHEDULE OF COMPENSATION BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2018**

LaSalle Association for the Developmentally Delayed, Inc.  
-Sherry Dillard, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 44,255
Benefits-Insurance	1,404
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent auditor's report.

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## **THE VERCHER GROUP**

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### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

LaSalle Association for the Developmentally Delayed, Inc.  
Jena, 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 LaSalle Association for the Developmentally Delayed, Inc., (LADD), (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, 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 December 14, 2018.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered LADD'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 LADD's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the LADD'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.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

## *The Vercher Group*

December 14, 2018  
Jena, Louisiana

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COST  
For the Year Ended June 30, 2018**

We have audited the basic financial statements of the LaSalle Association for the Developmentally Delayed, Inc., as of and for the year ended June 30, 2018, and have issued our report thereon dated December 14, 2018. We conducted our audit in accordance with generally accepted auditing standards 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.

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**Section I - Summary of Auditor's Results**

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Our audit of the financial statements as of June 30, 2018, resulted in an unmodified opinion.

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weaknesses  Yes  No      Significant Deficiencies  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

**b. Federal Awards (Not Applicable)**

Internal Control

Material Weaknesses  Yes  No      Other Conditions  Yes  No

Type of Opinion on Compliance      Unmodified       Qualified   
For Major Programs      Disclaimer       Adverse

Are the findings required to be reported in accordance with Uniform Guidance?

Yes  No

**c. Identification of Major Programs:**

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<b>CFDA Number (s)</b>	<b>Name of Federal Program (or Cluster)</b>
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Dollar threshold used to distinguish between Type A and Type B Programs:      \$

Is the auditee a 'low-risk' auditee, as defined by OMB Uniform Guidance?       Yes       No

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)**

**For the Year Ended June 30, 2018**

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**Section II Financial Statement Findings**

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No items to report.

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**Section III Federal Awards Findings and Questioned Costs**

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Not applicable.

**LASALLE ASSOCIATION FOR THE DEVELOPMENTALLY DELAYED, INC.**

**MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS**

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Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Association for The Developmentally Delayed, Inc. has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2017.

**PRIOR YEAR FINDINGS**

No items to report.