

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

Audits of Consolidated Financial Statements

June 30, 2022 and 2021



Contents

Independent Auditor's Report	1 - 3
-------------------------------------	-------

Consolidated Financial Statements

Consolidated Statements of Financial Position	4
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2022	5
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2021	6
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2022	7
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2021	8
Consolidated Statements of Cash Flows	9
Notes to the Consolidated Financial Statements	10 - 17

Supplementary Information

Schedule I - Consolidating Statements of Financial Position	19 - 20
Schedule II - Consolidating Statements of Activities and Changes in Net Assets	21 - 22
Schedule III - Schedule of Program Services and Grant Expenses - LPHI	23 - 25
Schedule IV - Schedule of Revenues and Expenditures - TFL	26
Schedule V - Schedule of Compensation, Benefits, and Other Payments to Agency Head	27

Uniform Guidance Section

Schedule of Expenditures of Federal Awards	29 - 31
Notes to Schedule of Expenditures of Federal Awards	32

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	33 - 34
--	---------

Contents (Continued)

Report on Compliance for Each Major Federal Program; and on Internal Control Over Compliance Required by the Uniform Guidance	35 - 37
--	----------------

Schedule of Findings and Questioned Costs	38 - 39
--	----------------

Schedule of Prior Year Findings	40
--	-----------

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health

Opinion

We have audited the consolidated financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2022 and 2021, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2022, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the Organization 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 the Organization'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 GAAS and *Government 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 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 GAAS and *Government 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 the Organization'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 the Organization's ability to continue as a going concern for a reasonable period of time.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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 and other schedules listed in the table of contents are 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 accompanying supplementary 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 August 18, 2022 on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 18, 2022

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 1,470,262	\$ 646,700
Grants Receivable	4,586,729	5,101,297
Due from NNPHI	-	12,000
Other Receivables	78,674	70,383
Furniture and Equipment, Net	493,815	185,069
Other Assets	21,003	95,253
Total Assets	\$ 6,650,483	\$ 6,110,702
Liabilities		
Accounts Payable	\$ 967,593	\$ 1,454,594
Accrued Liabilities	98,544	86,388
Deferred Grant Revenue	1,457,316	541,243
Total Liabilities	2,523,453	2,082,225
Net Assets		
Without Donor Restrictions		
Undesignated	2,660,324	2,569,153
Designated by Board	1,250,000	1,250,000
	3,910,324	3,819,153
With Donor Restrictions	216,706	209,324
Total Net Assets	4,127,030	4,028,477
Total Liabilities and Net Assets	\$ 6,650,483	\$ 6,110,702

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 22,145,826	\$ -	\$ 22,145,826
Contributions	100	179,750	179,850
Other Revenue	3,095,001	-	3,095,001
Interest Income	665	-	665
Net Assets Released from Restrictions	172,368	(172,368)	-
Total Support and Revenue	25,413,960	7,382	25,421,342
Expenses			
Program Services and Grants	23,454,800	-	23,454,800
General and Administrative	1,867,989	-	1,867,989
Total Expenses	25,322,789	-	25,322,789
Change in Net Assets	91,171	7,382	98,553
Net Assets, Beginning of Year	3,819,153	209,324	4,028,477
Net Assets, End of Year	\$ 3,910,324	\$ 216,706	\$ 4,127,030

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 12,208,640	\$ -	\$ 12,208,640
Contributions	190	301,900	302,090
Other Revenue	5,449,450	-	5,449,450
Interest Income	497	-	497
Net Assets Released from Restrictions	112,545	(112,545)	-
Total Support and Revenue	17,771,322	189,355	17,960,677
Expenses			
Program Services and Grants	15,160,237	-	15,160,237
General and Administrative	1,611,410	-	1,611,410
Total Expenses	16,771,647	-	16,771,647
Change in Net Assets	999,675	189,355	1,189,030
Net Assets, Beginning of Year	2,819,478	19,969	2,839,447
Net Assets, End of Year	\$ 3,819,153	\$ 209,324	\$ 4,028,477

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services	General and Administrative	Total
Contractual	\$ 15,121,784	\$ 316,319	\$ 15,438,103
Salaries	6,064,969	964,219	7,029,188
Benefits	1,487,581	206,222	1,693,803
Rent	142,257	41,311	183,568
Professional Fees	104,886	136,789	241,675
Bad Debt Expense	13,750	-	13,750
Insurance	79,142	18,018	97,160
Supplies	52,721	35,485	88,206
Depreciation	-	78,431	78,431
Software and Equipment	56,387	7,248	63,635
Outreach Activities	40,052	4,688	44,740
Telephone	43,663	15,097	58,760
Conferences and Training	72,514	2,885	75,399
Student Interns	31,855	954	32,809
Marketing	18,313	744	19,057
Meeting Costs	24,457	10,655	35,112
Dues and Memberships	14,636	15,846	30,482
Printing	16,057	313	16,370
Sponsorships	4,000	4,800	8,800
Travel	59,999	3,009	63,008
Postage	3,843	467	4,310
Bank Fees	-	4,489	4,489
Administrative Fee	1,934	-	1,934
Total	\$ 23,454,800	\$ 1,867,989	\$ 25,322,789

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2021

	Program Services	General and Administrative	Total
Contractual	\$ 7,007,378	\$ 350,985	\$ 7,358,363
Salaries	5,904,522	780,524	6,685,046
Benefits	1,500,471	160,916	1,661,387
Rent	208,102	73,253	281,355
Professional Fees	40,226	77,449	117,675
Bad Debt Expense	65,508	14,769	80,277
Insurance	58,342	19,726	78,068
Supplies	58,673	11,565	70,238
Depreciation	-	68,685	68,685
Software and Equipment	58,950	7,719	66,669
Outreach Activities	64,344	639	64,983
Telephone	47,921	12,972	60,893
Conferences and Training	32,417	4,475	36,892
Student Interns	34,197	-	34,197
Marketing	23,284	2,550	25,834
Meeting Costs	17,169	6,202	23,371
Dues and Memberships	9,460	8,902	18,362
Printing	12,587	25	12,612
Sponsorships	4,991	3,381	8,372
Travel	6,106	1,265	7,371
Postage	3,901	1,317	5,218
Bank Fees	-	3,871	3,871
Administrative Fee	1,688	3	1,691
Taxes	-	217	217
Total	\$ 15,160,237	\$ 1,611,410	\$ 16,771,647

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets	\$ 98,553	\$ 1,189,030
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities		
Depreciation	78,431	68,685
Bad Debt Expense	13,750	80,277
(Increase) Decrease in Operating Assets		
Grants Receivable	514,568	(522,503)
Due from NNPHI	12,000	161,234
Other Receivables	(22,041)	(85,701)
Other Assets	74,250	(64,909)
Increase (Decrease) in Operating Liabilities		
Accounts Payable	(487,001)	471
Accrued Liabilities	12,156	(2,146)
Deferred Grant Revenue	916,073	(923,526)
Net Cash Provided by (Used in) Operating Activities	1,210,739	(99,088)
Cash Flows from Investing Activities		
Capital Expenditures	(387,177)	(77,245)
Net Cash Used in Investing Activities	(387,177)	(77,245)
Net Increase (Decrease) in Cash and Cash Equivalents	823,562	(176,333)
Cash, Cash Equivalents, and Restricted Cash, Beginning	646,700	823,033
Cash, Cash Equivalents, and Restricted Cash, Ending	\$ 1,470,262	\$ 646,700

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

The Louisiana Public Health Institute (LPHI) is an independent 501(c)(3) organization established in 1997. In delivering on its mission, LPHI leads and partners with communities to ensure that everyone has fair and just opportunities to be healthy and well. This is accomplished through implementing strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance the health care delivery systems to improve health outcomes.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to LPHI. The objective of PATH is to support LPHI through collaborative efforts in health information, research, educational and training opportunities, and to promote positive health practices through collaboration in program initiatives and policy development, operating a Health Information Exchange, and other activities. LPHI and PATH (collectively, the Organization) utilize the same management and support services. LPHI controls PATH by maintaining a controlling interest on the PATH board; therefore, the financial statements require consolidation.

Basis of Accounting

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, involving the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

Principles of Consolidation

The consolidated financial statements include the accounts of PATH, a supporting organization to LPHI. All significant intercompany amounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Furniture and Equipment

Furniture and equipment, with an estimated useful life of greater than one year and having an individual acquisition cost in excess of \$5,000, are capitalized. Furniture and equipment are carried at cost or, if donated, at the approximate fair value at the date of the donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets.

Contributions

Contributions are recorded as support with donor restrictions or without donor restrictions depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from donor restrictions. Contributions which are conditional are recognized as revenue when the conditions are substantially met.

Contributed Services

No amounts have been reflected in the consolidated financial statements for contributed services since the recognition criteria under accounting principles generally accepted in the United States of America have not been met.

Revenue and Expenses

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. LPHI also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of LPHI. Grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funding received in advance of expenditures for allowable grant purposes is recognized as deferred revenue. Expenditures are to be made in accordance with grant budgets that have been adopted.

Receivables

The Organization considers its receivables to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For the purposes of the consolidated statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations such as completion of construction projects. Other donor-imposed restrictions are perpetual in nature (also referred to as an endowment fund), where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As restrictions are met or until released in accordance with the Organization's spending policy, assets are reclassified to net assets without donor restrictions. There were no net asset restrictions that were perpetual in nature as of June 30, 2022 and 2021. The Organization reports gifts of cash and other assets as restricted support if they are received with donor-imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met, or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to net assets without donor restrictions.

Income Taxes

Both LPHI and PATH are exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied. When possible, expenses are first allocated by direct identification and then allocation if an expenditure benefits more than one program or function. Payroll expense is allocated on the basis of estimates of time and effort.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements - Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of income. A modified retrospective transition is required. An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative-effect adjustment recognized at the beginning of the earliest comparative period presented, or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The new standard also provides a number of practical expedients. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. Management is currently evaluating the impact of the pending adoption of the new standard on its consolidated financial statements, as well as the election of any available practical expedients and the manner of the modified retrospective transition approach.

Note 2. Revenue Recognition

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, requires revenues to be recognized when control of promised goods or services is transferred to a customer in an amount that reflects the consideration expected to be received for those goods or services. This standard does not impact the Organization's recognition of revenue.

Grant Revenue

Grant revenue is derived from cost-reimbursable federally, state, local, private or foundation funded contracts, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract provisions.

Deliverable Based Revenue

Deliverable based revenue is where services are performed, and revenue is recorded when contracted deliverable milestones are met (either by time completion or product deliverable) and is recorded as "Other Revenue".

Contributions

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions and grants are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as increases in net assets with donor restrictions. Amounts received with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 3. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2022	2021
Cash and Cash Equivalents - Unrestricted	\$ 1,470,262	\$ 646,700
Grants Receivable	4,586,729	5,101,297
Due from NNPHI	-	12,000
Other Receivables	78,674	70,383
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	\$ 6,135,665	\$ 5,830,380

Note 4. Concentration of Risk

Economic Dependency

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. The Organization also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of the Organization. The continued operations of the Organization are dependent upon the renewal of current grants and/or the procurement of additional funding sources.

Cash Deposits

The Organization maintains deposits in financial institutions that exceed the insured amount of \$250,000 by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization believes it is not exposed to any significant credit risk to cash. At June 30, 2022 and 2021, the amount the Organization had in excess of the FDIC insured limit totaled \$2,398,473 and \$1,107,255, respectively.

Note 5. Other Revenue and Other Receivables

The Organization enters into fee for service arrangements to provide technology, media and communications, evaluation, clinical research support, health information exchange, and other services carried out in alignment with its mission. Revenues derived from these contractual arrangements are included in "Other Revenue" in the consolidated statements of activities and changes in net assets.

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to the Organization at June 30, 2022 and 2021 totaled \$78,674 and \$70,383, respectively. During 2022 and 2021, the Organization recorded \$13,750 and \$80,277, respectively, in bad debt expense.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 6. Furniture and Equipment

Furniture and equipment consisted of the following at June 30th:

	2022	2021
Computer Equipment	\$ 487,699	\$ 369,890
Furniture and Fixtures	225,255	-
Leasehold Improvements	44,113	-
Computer Software	8,184	8,184
	<u>765,251</u>	<u>378,074</u>
Less: Accumulated Depreciation	<u>(271,436)</u>	<u>(193,005)</u>
Total	<u>\$ 493,815</u>	<u>\$ 185,069</u>

Depreciation expense for the years ended June 30, 2022 and 2021 totaled \$78,431 and \$68,685, respectively.

Note 7. Net Assets With Donor Restrictions

Net assets with donor restrictions activity for the year ended June 30, 2022 and 2021, consisted of the following:

2022	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
MHFA Training Services	-	6,750	(6,750)	-
Healthy Blue: Community of Practice	-	98,000	(7,527)	90,473
Hurricane Ida	-	10,000	(10,000)	-
Racial Equity Training	189,355	65,000	(148,091)	106,264
Total	<u>\$ 209,324</u>	<u>\$ 179,750</u>	<u>\$ (172,368)</u>	<u>\$ 216,706</u>

2021	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
MHFA Training Services	-	20,000	(20,000)	-
Racial Equity Training	-	281,900	(92,545)	189,355
Total	<u>\$ 19,969</u>	<u>\$ 301,900</u>	<u>\$ (112,545)</u>	<u>\$ 209,324</u>

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies

Leases

The Organization leases office facilities under operating leases which expire through January 2032. The Organization also leases office facilities on a month-to-month basis. Future minimum lease payments as of June 30th are as follows:

Year Ending June 30,	Amount
2023	\$ 351,825
2024	191,215
2025	194,364
2026	197,513
2027	199,763
Thereafter	<u>914,661</u>
Total	<u>\$ 2,049,341</u>

The Organization subleased a portion of its office facilities to a third-party through January 31, 2022. Minimum future sublease rental payments to be received under this agreement for the year ending June 30, 2022 total \$17,990.

Rent expense incurred during the years ended June 30, 2022 and 2021 totaled \$183,539 and \$281,355, respectively.

Line of Credit

At June 30, 2022 and 2021 the Organization had a \$500,000 unsecured line of credit available from a financial institution. The Organization had no balance outstanding with the line of credit as of June 30, 2022 and 2021.

Note 9. Related-Party Transactions

Grants and Contracts

Several of the Organization's board members are employed by organizations with which the Organization has grant agreements or contracts for services.

PATH

LPHI provided management, personnel, and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 7% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$2,972 and \$6,353 for the years ended 2022 and 2021, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statements of activities and changes in net assets.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 10. Retirement Plan

LPHI sponsors a defined contribution 401(k) profit sharing plan covering all employees who meet certain eligibility requirements. Under the plan, participants are allowed to contribute up to their annual pretax compensation, as defined in the plan, not to exceed the limits of Internal Revenue Code Section 401(k). The plan provides for a contribution by LPHI equal to seven percent of the participant's eligible compensation. LPHI incurred contribution expense of \$439,891 and \$443,260 for the years ended June 30, 2022 and 2021, respectively.

Note 11. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns.

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Penalties and interest assessed by income taxing authorities, if any, would be included in general and administrative expenses.

Note 12. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 18, 2022, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

SUPPLEMENTARY INFORMATION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2022

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,065,966	\$ 404,296	\$ -	\$ 1,470,262
Grants Receivable	4,586,729	-	-	4,586,729
Due from NNPHI	-	-	-	-
Due from PATH	40,125	-	(40,125)	-
Other Receivables	8,924	69,750	-	78,674
Furniture and Equipment, Net	493,815	-	-	493,815
Other Assets	21,003	-	-	21,003
Total Assets	\$ 6,216,562	\$ 474,046	\$ (40,125)	\$ 6,650,483
Liabilities				
Accounts Payable	\$ 966,878	\$ 715	\$ -	\$ 967,593
Accrued Liabilities	98,544	-	-	98,544
Due to LPHI	-	40,125	(40,125)	-
Deferred Grant Revenue	1,457,316	-	-	1,457,316
Total Liabilities	2,522,738	40,840	(40,125)	2,523,453
Net Assets				
Without Donor Restrictions				
Undesignated	2,227,118	433,206	-	2,660,324
Designated by Board	1,250,000	-	-	1,250,000
	3,477,118	433,206	-	3,910,324
With Donor Restrictions	216,706	-	-	216,706
Total Net Assets	3,693,824	433,206	-	4,127,030
Total Liabilities and Net Assets	\$ 6,216,562	\$ 474,046	\$ (40,125)	\$ 6,650,483

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2021**

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 370,471	\$ 276,229	\$ -	\$ 646,700
Grants Receivable	5,101,297	-	-	5,101,297
Due from NNPHI	12,000	-	-	12,000
Due from PATH	97,114	-	(97,114)	-
Other Receivables	2,133	68,250	-	70,383
Furniture and Equipment, Net	185,069	-	-	185,069
Other Assets	95,253	-	-	95,253
Total Assets	\$ 5,863,337	\$ 344,479	\$ (97,114)	\$ 6,110,702
Liabilities				
Accounts Payable	\$ 1,453,879	\$ 715	\$ -	\$ 1,454,594
Accrued Liabilities	86,388	-	-	86,388
Due to LPHI	-	97,114	(97,114)	-
Deferred Grant Revenue	541,243	-	-	541,243
Total Liabilities	2,081,510	97,829	(97,114)	2,082,225
Net Assets				
Without Donor Restrictions				
Undesignated	2,322,503	246,650	-	2,569,153
Designated by Board	1,250,000	-	-	1,250,000
	3,572,503	246,650	-	3,819,153
With Donor Restrictions	209,324	-	-	209,324
Total Net Assets	3,781,827	246,650	-	4,028,477
Total Liabilities and Net Assets	\$ 5,863,337	\$ 344,479	\$ (97,114)	\$ 6,110,702

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2022**

Schedule II

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 22,145,826	\$ -	\$ -	\$ -	\$ -	\$ 22,145,826	\$ -	\$ 22,145,826
Contributions	100	179,750	-	-	-	100	179,750	179,850
Other Revenue	2,857,223	-	240,750	-	(2,972)	3,095,001	-	3,095,001
Interest Income	665	-	-	-	-	665	-	665
Net Assets Released from Restrictions	172,368	(172,368)	-	-	-	172,368	(172,368)	-
Total Support and Revenue	25,176,182	7,382	240,750	-	(2,972)	25,413,960	7,382	25,421,342
Expenses								
Program Services and Grants	23,409,366	-	45,434	-	-	23,454,800	-	23,454,800
General and Administrative	1,862,201	-	8,760	-	(2,972)	1,867,989	-	1,867,989
Total Expenses	25,271,567	-	54,194	-	(2,972)	25,322,789	-	25,322,789
Change in Net Assets	(95,385)	7,382	186,556	-	-	91,171	7,382	98,553
Net Assets, Beginning of Year	3,572,503	209,324	246,650	-	-	3,819,153	209,324	4,028,477
Net Assets, End of Year	\$ 3,477,118	\$ 216,706	\$ 433,206	\$ -	\$ -	\$ 3,910,324	\$ 216,706	\$ 4,127,030

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2021**

Schedule II (Continued)

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 12,208,640	\$ -	\$ -	\$ -	\$ -	\$ 12,208,640	\$ -	\$ 12,208,640
Contributions	190	301,900	-	-	-	190	301,900	302,090
Other Revenue	5,159,053	-	296,750	-	(6,353)	5,449,450	-	5,449,450
Interest Income	497	-	-	-	-	497	-	497
Net Assets Released from Restrictions	112,545	(112,545)	-	-	-	112,545	(112,545)	-
Total Support and Revenue	17,480,925	189,355	296,750	-	(6,353)	17,771,322	189,355	17,960,677
Expenses								
Program Services and Grants	15,088,596	-	71,641	-	-	15,160,237	-	15,160,237
General and Administrative	1,583,862	-	33,901	-	(6,353)	1,611,410	-	1,611,410
Total Expenses	16,672,458	-	105,542	-	(6,353)	16,771,647	-	16,771,647
Change in Net Assets	808,467	189,355	191,208	-	-	999,675	189,355	1,189,030
Net Assets, Beginning of Year	2,764,036	19,969	55,442	-	-	2,819,478	19,969	2,839,447
Net Assets, End of Year	\$ 3,572,503	\$ 209,324	\$ 246,650	\$ -	\$ -	\$ 3,819,153	\$ 209,324	\$ 4,028,477

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2022 and 2021**

Schedule III

Program/Grant	2022	2021
LDH: Vaccine Equity Project (VEP)_Bring Back Louisiana	\$ 9,745,849	\$ 1,173,431
Louisiana Campaign for Tobacco-Free Living	3,175,839	3,668,826
HIE Integration Assistance Program	896,588	2,062,347
PCORI: CRN PCORnet Infrastructure	868,654	1,017,522
WK Kellogg Foundation: Vaccine Equity & Pregnancy Registry	533,433	-
RWJF: Reducing Inequities in Tobacco	530,528	264,269
CMS: LDH: CEA Orchestrator Model	498,414	-
OPH: State Tobacco Control Program	490,136	453,192
PCORI: CRN Infrastructure 3.0	482,234	-
OPH: Children and Youth Special Healthcare Needs	422,398	37,944
PCORI: ACHD Rare Disease	420,673	-
CMS: LDH: Medicaid Provider Outreach Initiative	381,439	484,027
Packard: Adolescent/Reproductive Health Mapping - Phase II	331,483	344,285
OPH: Chronic Disease Prevention & Health Promotion	322,755	249,333
PCORI: UCSF: COVID-19 Citizens Science	311,849	128,800
MHCNO: Community Needs Assessment	271,482	41,977
Information Services Special Projects	188,653	106,167
OPH: Child Health	159,858	395,813
National Council: Delta Center	155,955	12,755
Health Services Research Portfolio	58,863	34,973
Clinical Transformation Portfolio	131,390	11,247
OPH: NVDRS	127,197	210,785
OPH: SPACE: Child Health	124,337	-
OPH: ID: Bureau of Regional and Clinical OPs	118,939	87,945
Racial Justice & Health Equity Training Services	116,087	71,518
OPH: PRAMS	104,682	124,111
OPH: ID: SEET	104,517	22,630
OPH: DAT: Comprehensive Suicide Prevention	102,643	-
OPH: ID: Infectious Disease Epidemiology	101,295	-
Maternal, Infant, and Childhood Home Visitation Program - Phase III	98,151	167,004
OPH: State Health Assessment (SHA) Toolkit	83,107	34,056
OPH: Overdose to Action	82,304	65,624
REACHnet Data and Research Services	79,062	189,312
HHS: NHSA: AIM-CC	75,503	37,538
OBH: Integration of Primary & Behavioral Health Care (LaPIPBHC)	63,198	62,015
CDC: NACDD: MENDS	39,344	63,585
CDC: PHII: COVID-19	59,701	38,492
OPH: SPACE: Children/Youth SpHC Needs	55,612	-
OPH: Maternity	55,610	53,741
Evaluation Special Projects	53,960	20,203
OPH: Erase Maternal Morbidity & Mortality	52,992	82,325
CDC: Tulane: NEXT D-3	52,827	44,106
CDC: Northwestern Univ: Center for AIDS Research	52,005	-
OPH: SSDI	51,716	88,736
Smoking Cessation Trust	51,309	50,523
Louisiana Healthy Homes: Lead Program	50,391	93,547

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2022 and 2021**

Schedule III (Continued)

Program/Grant	2022	2021
University of Wisconsin: Baby's First Years Study	49,820	58,442
Maternal and Child Health Program	47,335	123,181
LSU: Colorectal Screening Program	45,372	39,627
Southern AIDS Coalition	43,692	68,689
NIH: Weill Cornell Medicine: RECOVER	43,615	-
Albert Schweitzer Fellowship - New Orleans	40,542	24,460
BCM: BH TISC Strategic Planning	40,000	-
CHRISTUS Health: Vaccine Equity Project_Flu Campaign	39,858	-
OBH: Behavioral Health-Wellbeing Program	38,127	-
OPH: Opioid Surveillance	36,717	12,613
UnitedWay SELA: LA Prisoner Reentry Initiative	36,207	16,409
OPH: SUID	34,825	38,563
Reengaging and Retaining HIV/AIDS Patients in Care Using Financial Incentives	34,253	106,970
NNPHI Services Agreement	33,153	30,381
REACHnet Query Service Contracts	30,701	48,219
OPH: Early Hearing	29,792	46,021
OPH: Newborn Screening Evaluation	28,011	54,897
BCBSFLA: MS-KICK Evaluation	27,871	25,262
Communications Special Projects	27,742	71,371
Duke: Ignite Phase I	25,447	30,669
Mental Health First Aid (MHFA) Training Services	20,273	17,644
OPH: SPACE: Non-Fatal Suicide	19,555	-
Project Management Office	19,300	23,052
PCORI: PaCR HeH	18,706	131,611
NIH: UCSF: U01 COVID Disparities	18,428	-
PCORI: Research Ready 2	17,909	52,726
BCM: TISC Impact & Accessibility	17,136	-
LDH: Covid19 Equity Evaluation	13,344	-
CrescentCare: SAMHSA Evaluation	12,127	8,471
Tobacco Prevention Portfolio	11,869	(1,993)
OPH-FH: EMS C Targeted Issue	11,799	11,506
OPH: Newborn Screening	11,786	11,495
PCORI: Tulane: LEAD Covid Supplemental	10,342	24,296
Hurricane Ida Public Health Workforce Relief Fund	10,000	-
OPH: LA Pool Safety Collaborative	9,982	40,362
OPH: SPACE: Pediatric Mental Health Care Access	9,916	-
OPH: Core Injury	9,045	149,249
OPH: SPACE: Suicide Prevention	7,822	-
OPH: SPACE: Early Child Comp Systems	7,443	-
OPH: DAT: Maternal Death due to Violence	7,087	-
ADHS: Arizona Tobacco Control Program	6,871	2,569
Tulane: R6 Public Health Center Training	6,855	15,705
HCR85: Maternal Health Outcomes	6,730	-
LPHI Emergency Assistance: Hurricane Ida	6,100	-
OPH: DAT: Early Child Comp Systems	6,028	-
Healthy Blue: Community of Practice	5,428	-

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2022 and 2021**

Schedule III (Continued)

Program/Grant	2022	2021
Women's Foundation: CEO Wellness	5,000	-
PCORI: PaCR Mood Network	4,731	45,566
Task Force For Global Health: CODI	4,133	5,788
City of Baton Rouge: ReCast	3,915	21,132
DUKE: HERO Registry	3,791	3,036
Foundation for Louisiana: TRHT Evaluation	3,521	11,247
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	3,411	79,739
PCORI: Duke: Empa DKD Data Study	3,093	-
BJA: OPDA: Innovative Prosecution	2,887	17,807
Propeller: HSFC Manuscript	2,005	6,743
Community Health Needs Assessments	1,163	20,269
PCORI: UCSF: BPCL Supplemental	1,074	-
Children's Special Health Services	720	505,192
School Health Connection: Supplemental Funding	-	1,100
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	-	5,221
Tulane: NIJ_Trauma Informed Care	-	22,818
Health Communities Portfolio	-	1,403
Family Health Portfolio	-	7,844
Project Evaluation of Medication Assisted Treatment Program	-	3,584
Patient Safety Organization Initiative	-	298,080
Trauma-Informed Collaborative Care for Low-income African Americans with PTSD	-	8,282
BUILD Health Challenge (UMC Match)	-	13,417
NOHD: SAMHSA	-	9,360
Center for Translational Viral Oncology - COBRE Evaluation	-	5,825
United Way: Trauma Informed Care (TIC) Phase III	-	47,955
Xavier University: 3rd HandSmoke Research	-	2,105
OPH: ECCS	-	6,479
NNPHI: Hurricane Response Hub	-	120,028
Adaptation Health: LA Medicaid Innovation Challenge	-	7,070
Duke: BP Control Data Transfer Project	-	4,755
LDH: MOM Implementation Project	-	55,415
Duke: CV Mobius HER Study	-	6,897
OPH_CHS: ED Surveillance	-	33,660
CCANO: Poverty Pilot Evaluation	-	7,222
GNOF: Disaster Response & Restoration Fund	-	9,774
PCORI: Duke: HERO HCQ	-	11,596
WK Kellogg Foundation: Addressing Health Gaps	-	83,456
BCM: Mapping Behavioral Health Treatment	-	38,137
CHNA: Ochsner North LA	-	54,391
Special Olympics of Louisiana	-	13,224
RWJF: Covid Impact-Jefferson Parish	-	34,342
BCM: Graphic Design_C19 BH Assessment	-	9,801
BRAF: Covid19-Health Equity Task Force	-	31,737
OPH: MCH: COVID Supplemental	-	39,928
	\$ 23,409,366	\$ 15,088,596

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2022**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 3,175,839
Total Unrestricted Support and Revenue	<u>3,175,839</u>
Expenses	
Salaries	1,448,934
Cell Phone Stipend	11,364
Payroll Tax Expense	106,015
Health Insurance	121,536
Dental Insurance	5,831
Life Insurance	353
Retirement Expense	90,944
Worker's Comp	6,537
Monthly Parking	3,523
Unemployment Tax Expense	595
Contractual	1,156,909
Professional Fees - Audit	12,000
Professional Fees - Other	26,760
Conferences/ Training	13,039
Printing/ Duplicating	15,609
Supplies	7,709
Telephone/ Communications	17,058
Postage	2,001
Software	18,953
Outreach Activities	10,318
Marketing	12,064
Recruitment	149
Sponsorships	4,000
Meeting Costs	7,754
Travel	16,880
Rent	37,009
Insurance - General Liability	10,000
Dues/ Membership	2,245
Grants	9,750
Total Expenses	<u>3,175,839</u>
Revenues in Excess of Expenses	<u>\$ -</u>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2022

Schedule V

Agency Head

Shelina Davis, Chief Executive Officer

Purpose	Amount *
Salary	\$161,506
Benefits - Insurance	\$5,465
Benefits - Retirement	\$11,433
Benefits - Other	\$10,395
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$3,478
Travel	\$4,734
Notary Fee	\$0
Registration Fees	\$129
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

* - Amounts consist of public funds only.

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. CONSUMER PRODUCT SAFETY COMMISSION					
Passed through the Louisiana Department of Health: Virginia Graeme Baker Pool and Spa Safety	87.002	LA Pool Safety Collaborative	2000506440	\$ -	\$ 11,179
Total U.S. Consumer Product Safety Commission				-	11,179
U.S. Department of Homeland Security					
Passed through the Louisiana Department of Health: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Bring Back Louisiana (COVID-19 Vaccine)	2000562295	\$ -	9,866,745
Total U.S. Department of Homeland Security				-	9,866,745
U.S. Department of Health and Human Services					
Passed through Louisiana Department of Health: National Center for Injury Prevention and Control Request for Applications NCMHD Centers of Excellence In Partnerships for Community Outreach, Research on Health Disparities and Training	93.070	OPH: ID: SEET	2000497983	-	60,117
ECCS Early Childhood Comprehensive Systems	93.100	OPH: Newborn Screening Evaluation	2000431670	-	33,725
ECCS Early Childhood Comprehensive Systems	93.110	OPH: SPACE: Pediatric Mental Health Care Access	2000575913	-	11,106
ECCS Early Childhood Comprehensive Systems	93.110	598 - OPH: DAT: Early Child Comp Systems	2000575913	-	6,752
ECCS Early Childhood Comprehensive Systems	93.110	OPH: SPACE: Early Child Comp Systems	2000575913	-	8,336
ECCS Early Childhood Comprehensive Systems	93.110	OPH: SPACE: Non-Fatal Suicide	2000575913	-	21,901
ECCS Early Childhood Comprehensive Systems	93.110	OPH: SPACE: Suicide Prevention	2000575913	-	8,761
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SSDI	2000506440	-	57,922
Emergency Medical Services for Children Targeted Issues Program	93.127	OPH-FH: EMS C Targeted Issue	2000506440	-	13,215
National Center for Injury Prevention and Control	93.136	OPH: Core Injury	2000506440	-	10,130
National Center for Injury Prevention and Control	93.136	OPH: NVDRS	2000506440	-	142,441
National Center for Injury Prevention and Control	93.136	OPH: Opioid Surveillance	2000478454	-	44,229
National Center for Injury Prevention and Control	93.136	OPH: Overdose to Action	2000506440	-	92,180
Louisiana Comprehensive Suicide Prevention Grant	93.136	OPH: DAT: Comprehensive Suicide Prevention	2000575913	-	114,960
Louisiana National Violent Death Reporting System	93.136	OPH: DAT: Maternal Death due to Violence	2000575913	-	7,938
Childhood Lead Poisoning Prevention Program	93.197	OPH: La Healthy Homes Lead Project	2000431670	-	60,671
Family Planning Services	93.217	Maternal and Child Health (MCH) Program	2000506440	-	53,015
State Rural Hospital Flexibility Program	93.241	OPH Tobacco Control Program	2000506703	-	67,963
SAMHSA Projects of Regional and National Significance	93.243	OPH: PIPBHC	2000377388	-	76,090
Early Hearing Detection and Intervention	93.251	OPH: Newborn Screening	2000506440	-	13,200
National Center for Injury Prevention and Control	93.262	OPH: ID: SEET	200049783	-	56,942
EHDI Information System	93.314	OPH: Early Hearing	2000506440	-	33,367
Public Health Emergency Preparedness	93.323	OPH: Infectious Disease Epidemiology	2000497983	-	113,451
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	OPH Tobacco Control Program	2000506703	-	15,975
Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	OPH Tobacco Control Program	2000506703	-	33,240
National and State Tobacco Control Program	93.387	OPH Tobacco Control Program	2000506703	-	122,247
National and State Tobacco Control Program	93.387	OPH: Chronic Disease Prevention & Health Promotion	1000226172	-	103,987

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Passed through Louisiana Department of Health and Hospitals (Continued):					
National Initiative to Address COVID-19 Health Disparities Among Populations at High-Risk and Underserved, Including Racial and Ethnic Minority Populations and Rural Communities	93.391	Covid19 Equity Evaluation	6439442001	-	17,918
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	OPH Tobacco Control Program	2000506703	-	26,990
Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	OPH Tobacco Control Program	2000506703	-	19,298
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	93.435	OPH Tobacco Control Program	2000506703	-	158,020
Well-integrated Screening And Evaluation For Women Across The Nation (WiseWoman)	93.436	OPH Tobacco Control Program	2000506703	-	45,908
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	OPH: Erase Maternal Morbidity & Mortality	2000506440	-	59,351
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	OPH: MIECHV	2000506440	-	109,929
Louisiana Pregnancy Risk Assessment Monitoring System	93.946	OPH: PRAMS	2000506440	-	117,244
Louisiana Bureau of Family Health SUID Case Registry Competitive Applications	93.946	OPH: SUID	2000506440	-	39,005
Preventive Health and Health Services Block Grant	93.991	OPH Tobacco Control Program	2000506703	-	15,054
Maternal and Child Health Services Block Grant to the States	93.994	Children's Special Health Services	2000431670	-	817
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Children and Youth Special Healthcare Needs	2000506440	-	473,086
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Maternity	2000506440	-	62,283
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Child Health	2000506440	-	179,041
Maternal and Child Health Services Block Grant to the States	93.994	585 - OPH: SPACE: Children/Youth SpHC Needs	2000575913	-	62,285
Maternal and Child Health Services Block Grant to the States	93.994	586 - OPH: SPACE: Child Health	2000575913	-	139,257
Passed through Louisiana State University Health Sciences Center:					
Louisiana Colorectal Health Project	93.800	CDC: LSUHSC: Colorectal Screening Program	PH-21-111-009	-	54,655
Passed through the Task Force for Global Health:					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC: Task Force: COVID-19 Electronic Health Data	3830	-	82,341
Passed through Crescent Care:					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance	93.243	Crescent Care: SAMHSA Project	None	-	16,034
Passed through The Administrators of the Tulane Educational Fund:					
Affordable Care Act Public Health Training Centers Program	93.516	Tulane: R6 Public Health Center Training	TUL-HSC-557374-19/20	-	7,403
Passed through Duke University:					
Human Genome Research	93.172	Duke: Ignite GUARDD	A033772	-	38,762
Passed through National Association of Chronic Disease Directors:					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC: NACDD: MENDS	242-1423-3	-	73,838
Pass through National Healthy Start:					
Maternal and Child Health Federal Consolidated Programs	93.110	HRSA: NHSA: AIM CCI	None	-	87,046

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Pass-through Board of Regents of the University of Wisconsin: Child Health and Human Development Extramural Research	93.865	University of Wisconsin: Baby's First Qualitative Study	2018-1086	-	65,040
Pass-through Northwestern University: Allergy and Infectious Diseases Research	93.855	Northwestern Univ: Center for AIDS Research	60060497	-	57,151
Pass-through Joan & Sanford I. Weill Medical College of Cornell University: Researching COVID to Enhance Recovery (Recover) Initiative	93.838	NIH: Weill Cornell Medicine: RECOVER	220367-16		<u>55,806</u>
Total U.S. Department of Health and Human Services				-	13,325,347
U.S. Department of Justice					
Passed through The Orleans Parish District Attorney's Office: Innovative Prosecution Solutions for Combatting Violent Crime and Illegal Opioids	16.825	BJA: OPDA: Innovative Prosecution	2020-08-01	-	<u>3,586</u>
Total U.S. Department of Justice				-	<u>3,586</u>
Total Expenditures of Federal Awards				\$ -	<u>13,328,933</u>

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2022. 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 LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

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, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

LPHI has elected not to use the 10 percent de minimis indirect cost rate.

**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 Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

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 Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities and changed in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 18, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 consolidated financial statements. 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 18, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organization) 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 the Organization's major federal program for the year ended June 30, 2022 and 2021. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 responsibility 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 the Organization 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 the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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 the Organization'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 the Organization'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a 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 the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the Organization'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 the Organization's 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 the Organization'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.

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.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Metairie, LA
August 18, 2022

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Type of Auditor's Report Issued on Compliance for Major Federal Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Title</u>	<u>AL Number</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2022**

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Prior Year Findings
For the Year Ended June 30, 2022**

None.

AGREED-UPON PROCEDURES REPORT

Louisiana Public Health Institute and
Partnership for Achieving Total Health

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period July 1, 2021 - June 30, 2022

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health
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 July 1, 2021 through June 30, 2022. Louisiana Public Health Institute and Partnership for Achieving Total Health's management is responsible for those C/C areas identified in the SAUPs.

Louisiana Public Health Institute and Partnership for Achieving Total Health (the Organizations) have 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 July 1, 2021 through June 30, 2022. 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:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
- c) **Disbursements**, including processing, reviewing, and approving.
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: We reviewed the Organizations' policies and procedures and noted that because the Organizations are not governmental entities, not all of the preceding attributes are applicable. For each attribute that was applicable, the required elements were included.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: No exceptions were identified as a result of performing these procedures.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were identified as a result of performing these procedures.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were identified as a result of performing these procedures.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

Results: No exceptions were identified as a result of performing these procedures.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were identified as a result of performing these procedures.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]

Results: No exceptions were identified as a result of performing these procedures.

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe that the disbursement matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: No exceptions were identified as a result of performing these procedures.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

[Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were identified as a result of performing these procedures.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were identified as a result of performing these procedures.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were identified as a result of performing these procedures.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were identified as a result of performing these procedures.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were identified as a result of performing these procedures.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b) Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Not applicable.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Not applicable.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were identified as a result of performing these procedures.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that it includes the applicable requirements of R.S. 42:344:
 - a. Number and percentage of public servants in the agency who have completed the training requirements;
 - b. Number of sexual harassment complaints received by the agency;
 - c. Number of complaints which resulted in a finding that sexual harassment occurred;
 - d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e. Amount of time it took to resolve each complaint.

Not applicable.

We were engaged by the Organizations 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 engagement, 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 the Organizations, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.



A Professional Accounting Corporation

Metairie, LA
December 20, 2022