

**PLAQUEMINES COMMUNITY C.A.R.E.  
CENTERS FOUNDATION, INC.**

**FINANCIAL STATEMENTS**

**For the Years Ended  
December 31, 2017 and 2016**



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**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
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**Report**



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Belle Chasse, Louisiana

We have audited the accompanying financial statements of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plaquemines Community C.A.R.E. Centers Foundation, Inc. as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 16 and Schedule of Functional Expenses on page 17 are presented for purposes of additional analysis and are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2018, on our consideration of Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s internal control over financial reporting and compliance.

*Carri Riggs & Ingram, L.L.C.*

August 15, 2018



# Financial Statements

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

<i>As of December 31,</i>	<b>2017</b>	2016
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 572,359	\$ 249,980
Grants and accounts receivable	71,935	253,166
Prepaid expenses	11,761	9,095
<b>Total Current Assets</b>	<b>656,055</b>	512,241
<b>PROPERTY AND EQUIPMENT</b>		
Land	75,000	75,000
Building	389,144	355,206
Computers and related equipment	58,707	58,707
Furniture and fixtures	13,441	13,441
<b>Total Property and Equipment</b>	<b>536,292</b>	502,354
Less: accumulated depreciation	(122,179)	(107,367)
<b>Net Property and Equipment</b>	<b>414,113</b>	394,987
<b>TOTAL ASSETS</b>	<b>\$ 1,070,168</b>	\$ 907,228

(continued)

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

<i>As of December 31,</i>	<b>2017</b>	2016
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 10,745	\$ 4,808
Accrued payroll liabilities	24,502	25,682
Total Current Liabilities	<b>35,247</b>	30,490
<b>NET ASSETS</b>		
Unrestricted	1,034,921	863,738
Temporarily Restricted	-	13,000
Total Net Assets	<b>1,034,921</b>	876,738
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,070,168</b>	<b>\$ 907,228</b>

(concluded)

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF ACTIVITIES**

<i>For the Years Ended December 31,</i>	<b>2017</b>	2016
<b>UNRESTRICTED REVENUE AND OTHER SUPPORT</b>		
Public support, grant revenue and other support		
Direct governmental grants and contracts	\$ 795,654	\$ 651,739
Contributions and donations	170,829	192,220
Program income	35,953	46,173
Fundraising	21,331	20,001
Other income	9,094	8,365
Net assets released from restrictions	13,000	-
<b>Total Unrestricted Revenue and Other Support</b>	<b>1,045,861</b>	918,498
<b>EXPENSES</b>		
Program Expenses:		
Counseling services	435,516	344,938
Advocacy	322,788	340,463
Management and general	107,273	110,417
Fundraising	9,101	-
<b>Total Expenses</b>	<b>874,678</b>	795,818
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	<b>171,183</b>	122,680
<b>TEMPORARILY RESTRICTED REVENUE</b>		
Contributions and donations	-	13,000
Net assets released from restrictions	(13,000)	-
<b>Change in Temporarily Restricted Net Assets</b>	<b>(13,000)</b>	13,000
<b>CHANGE IN NET ASSETS</b>	<b>158,183</b>	135,680
NET ASSETS - Beginning of year	876,738	741,058
<b>NET ASSETS - End of year</b>	<b>\$ 1,034,921</b>	\$ 876,738

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**STATEMENTS OF CASH FLOWS**

<i>For the Years Ended December 31,</i>	<b>2017</b>	<b>2016</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 158,183	\$ 135,680
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	14,812	16,242
(Increase) decrease in operating assets:		
Grants and accounts receivable	181,231	(107,925)
Prepaid expenses	(2,666)	4,808
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	5,937	(6,004)
Accrued payroll liabilities	(1,180)	5,079
Net cash provided by operating activities	<b>356,317</b>	47,880
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Property and equipment additions	(33,938)	-
Net cash used in investing activities	<b>(33,938)</b>	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on long-term debt	-	(42,738)
Net cash used in financing activities	-	(42,738)
<b>NET CHANGE IN CASH</b>	<b>322,379</b>	5,142
<b>CASH - beginning of year</b>	<b>249,980</b>	244,838
<b>CASH - end of year</b>	<b>\$ 572,359</b>	<b>\$ 249,980</b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION</b>		
Cash paid for interest	\$ -	\$ 981

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

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – DESCRIPTION OF ORGANIZATION**

***Nature of Organization and Programs***

Plaquemines Community C.A.R.E. Center Foundation, Inc. (the Organization) is recognized as a section 501(c)(3) charitable Organization by the Internal Revenue Service. The Organization is organized solely and exclusively for charitable purposes including, but not limited to, the assistance of the residents of Plaquemines Parish. The Organization impacts lives through two primary service areas:

- The Organization counsels children and adults with emotional, mental health, and/or behavioral challenges and their families; parents, including those going through a divorce; victims of abuse (child abuse, sexual abuse, physical abuse, disabled persons abuse, elder abuse, and domestic violence); for adults and adolescents with substance abuse issues; perpetrators of domestic abuse; and residents in need of anger management assistance as deemed necessary by the Plaquemines Parish Judicial System.
- The Organization provides for the advocacy of residents of Plaquemines Parish. CASA (Court Appointed Special Advocates) provides adult volunteers who are trained to advocate for abused and neglected children from Plaquemines Parish who have been removed from their homes. Advocacy is provided to children who have been physically or sexually abused, along with their non-offending family members, through our Plaquemines Children’s Advocacy Center. Advocacy is also provided by team members who assist residents with referrals to outside agencies, enrollment with insurance, Medicaid, SNAP applications, and disability, etc.

General and administrative activities include the functions necessary to provide support for the Organization’s program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial record keeping, budgeting, legal services, human resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

The Organization prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for Not-for-Profit Organizations. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

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

***Use of Estimates in the Preparation of Financial Statements***

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

***Basis of Presentation***

Financial statement presentation follows the recommendations of the FASB ASC Topic 958, formerly SFAS No. 117, Financial Statements of Not-for-Profit Organizations. Under FASB ASC Topic 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets, based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- Unrestricted net assets – are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting for the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. When both temporarily restricted and unrestricted resources are available for use, it is the Organization's policy to use temporarily restricted resources first, and then the unrestricted resources.
- Temporarily restricted net assets – are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Organization's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as temporarily restricted until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use. At December 31, 2017 and 2016, the Organization had \$0 and \$13,000 of temporarily restricted net assets, respectively.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- Permanently restricted net assets – are resources whose use by the Organization is limited by donor-imposed restrictions that neither expires by being used in accordance with a donor’s restriction nor by the passage of time. The portion of the Organization’s donor-restricted endowment funds that must be maintained in perpetuity are classified in this net asset class, as is the Organization’s beneficial interest in a perpetual charitable trust held by a bank trustee. All revenues and net gains are reported as increases in unrestricted net assets in the statements of activities unless the use of the related resources is subject to temporary or permanent donor restrictions. All expenses and net losses other than losses on endowment investments are reported as decreases in unrestricted net assets. Net losses on endowment investments reduce temporarily restricted net assets to the extent that net gains of the fund from prior years are unspent and classified there; remaining losses are classified as decreases in unrestricted net assets. If an endowment fund has no net gains from prior years, such as when a fund is newly established, net losses are classified as decreases in unrestricted net assets. At December 31, 2017 and 2016, the Organization had no permanently restricted net assets.

***Cash***

At December 31, 2017 and 2016, the Organization maintained checking accounts at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) ensures the accounts up to \$250,000 per institution. As of December 31, 2017 and 2016, the cash balance exceeded the FDIC insurance by \$267,208 and \$0, respectively. The Organization has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk.

***Cash Equivalents***

Cash equivalents are short term, interest bearing, highly liquid investments with original maturities of three months or less, unless the investments are held for meeting restrictions of a capital or endowment nature. The Organization maintained no cash equivalents as of December 31, 2017 and 2016.

***Grants and Accounts Receivable***

Grants receivable consists of amounts due from the State of Louisiana, pass-through governmental agencies, pass-through non-governmental Organizations and independent non-governmental organizations for grants and cost reimbursement programs. Accounts receivable consists of amounts due from insurance companies, billed on behalf of patients seen by the Organization. These amounts are stated at net realizable value and management estimates that all amounts are collectible. Management believes the receivable amounts recorded in the accompanying financial statements approximate fair value.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Donated Assets and Services***

The Organization records noncash donations as contributions at their estimated fair value at the date of the donation. No such contributions were received for the years ended December 31, 2017 and 2016. Unpaid officers and board members conduct significant portions of the Organization's functions. The value of this contributed time is not recorded or reflected in the accompanying financial statements, as they do not create nonfinancial assets, nor are they specialized services as described in FASB ASC Topic 958.

***Property and Equipment***

Acquisitions of \$5,000 or more are capitalized, stated at cost and reported net of depreciation. Depreciation is provided over twenty-five to thirty-nine years for building, five to seven years for computers and related equipment, and seven years for furniture using the straight-line basis. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction. Costs incurred for repairs and maintenance are expensed as incurred. No restrictions have been placed on assets donated to the agency.

Depreciation expense was \$14,812 and \$16,242 for the years ended December 31, 2017 and 2016, respectively.

***Grant Revenue***

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

***Expense Recognition and Allocation***

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statements of activities and schedule of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising.

***Tax Status***

The Organization is incorporated exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC) and R.S. 12:201 of Louisiana Revised Statutes, though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Contributions to the Organization are tax deductible to donors under Section 170 of the IRC. The Organization is not classified as a private foundation. Additionally, the Organization had no unrelated trade or business income for the years ended December 31, 2017 and 2016.

***Accrued Compensated Absences***

The Organization accrues compensated absences for vacation and sick leave. The policies are as follows:

Vacation Pay – Employees earn vacation based on the number of years of employment as shown in the below schedule. Employees are not eligible to use earned time for the first 90 days of employment. Once an employee reaches the maximum earning ceiling -- that is, the maximum number of days available to an employee -- as shown in the below schedule, the employee stops earning vacation time until the employee's vacation time available falls below the applicable earning ceiling. Employees may not “draw” upon future earnings of days at any time.

- Day One through Year Two (2) of Continuous Employment: Employees earn vacation time at the rate of one day per month up to a maximum earning ceiling of 12 days.
- Year Three (3) Through Year Seven (7) of Continuous Employment: Employees earn at a rate of 1 1/2 days per month up to a maximum earning ceiling of 18 days.
- Years Eight (8) and Beyond of Continuous Employment: Employees earn at a rate of two days per month up to a maximum earning ceiling of 24 days.

Anyone employed after the fifteenth day of any month will begin the above award/earnings on the first day of the following month. Any employee who separates after the fifteenth day of any month shall earn vacation leave for that month in accordance with above schedule and limits.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Accrued compensated absences payable as of December 31, 2017 and 2016 are \$14,751 and \$13,129, respectively, and included in accrued payroll liabilities on the statements of financial position.

Sick Leave – Sick leave is available for benefit-eligible employees on the first day of the month following completion of 90 days active employment and will be pro-rated from the beginning of the first full month following the date of hire. Beginning January 1<sup>st</sup> of the calendar year following the benefit-eligible employee's date of employment, a maximum of 96 hours of sick leave will be available for that calendar year. An additional 64 hours may be carried over from a previous year however at no time may the total exceed 160 hours. Sick leave is not a wage or vested benefit and no payment for unused time is due if an employee's employment is voluntarily or involuntarily terminated during the year.

***Revenue Recognition of Contributions***

The Organization records contributions it receives as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The Organization receives contributions in the form of "grants", contracts, and as cash and noncash donations.

In cases where the contribution is received with a donor restriction, the Organization will record an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or when the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted revenue whose restriction is met within the period the revenue was received is recorded as unrestricted revenue.

***Revenue Recognition of Program Service Fees***

The Organization also receives program service fees in exchange for services provided. Program service fees are earned based upon providing counseling, substance abuse education, parenting education or counseling, or anger management education and are recognized as unrestricted revenue in the period when the services were provided.

***Receivables from Program Service Fees***

Receivables from program service fees are stated at the amount that management expects to collect. To reduce receivables to an amount management expects to collect, management uses a valuation allowance referred to as an allowance for doubtful accounts. Management assesses the credit history it has with the persons or agencies that have agreed to pay or reimburse the Organization after the Organization has rendered services or performed in accordance with a contract. Management will also review its aging of past due receivables and consider what was

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

collected after year-end. Receivables are considered past due or delinquent based on the terms of each individual contract or agreement. Normally, accounts not paid within 18 months of billing are considered delinquent by management. Management believes all amounts are collectible, thus no allowance for bad debts was provided. The Organization's management does not charge any interest on past-due accounts nor does it require any person or agency to furnish any collateral before the Organization performs services. As of December 31, 2017 and 2016, accounts receivable related to program services fees are \$4,068 and \$0, respectively, and included in grants and accounts receivable on the statements of financial position.

***Recently Issued Financial Accounting Pronouncements***

In August 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Under this ASU, net assets will be presented in two classes: net assets with donor restrictions and net assets without donor restrictions. Underwater endowments will be included in net assets with donor restrictions and new or enhanced disclosures regarding the composition of net assets will be required. Disclosures regarding liquidity and availability of resources for general operating expenditures within one year of the date of the statement of financial position must also be presented. The ASU requires expenses to be presented by both nature and function, and investment return will be presented net of investment expenses. This ASU will be effective for the year ending December 31, 2018. The Organization has not elected to early adopt this standard.

In November 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-18, Statement of Cash Flows (Topic 230). The amendments in this update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in this update do not provide a definition of restricted cash or restricted cash equivalents. This ASU will be effective for the year ending December 31, 2019. The Organization has not elected to early adopt this standard.

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, Revenue from Contracts with Customers: Topic 606, to supersede nearly all existing revenue recognition guidance under United States GAAP. In August 2015, the FASB deferred the effective date for implementation of ASU 2014-09 by one year and is now effective for annual reporting periods beginning after December 15, 2018. The Organization plans to adopt the revenue recognition guidance for the year ending December 31, 2019.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 – GRANTS AND ACCOUNTS RECEIVABLE**

Grants and accounts receivable at December 31, 2017 and 2016 consisted of the following:

	2017	2016
Plaquemines Families In Need of Services	\$ -	\$ 80,000
Consortium for Resilient Gulf Communities	-	11,119
Children’s Trust Fund	6,247	7,854
Metropolitan Human Services District SPOE	18,920	113,405
Gulf Outreach Program	5,904	14,257
Victims of Crime Act	23,106	14,573
Accounts Receivable- Program Service Fees	4,068	-
Court Appointed Special Advocates	6,978	3,625
Plaquemines Parish District Attorney’s Office	-	8,333
United Way	6,250	-
<b>Total Grants and Accounts Receivable</b>	<b>\$ 71,935</b>	<b>\$ 253,166</b>

These receivables, if not collected, would have a material impact on net assets. The Organization has not experienced any losses in prior contract history and believes it is not exposed to any significant risk to the receivables.

**NOTE 4 – CONTINGENCIES – GRANT PROGRAMS**

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management’s opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization.

**NOTE 5 – ECONOMIC DEPENDENCY**

For the years ended December 31, 2017 and 2016, the Organization received 77% and 71%, respectively, of its total revenue from state and local governments in the form of grants and cost reimbursement agreements. Grants and cost reimbursement agreements are approved each year by the respective government agencies. If significant budget cuts are made at the state and/or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of governmental funds the Organization will receive in fiscal year 2017 relating to its usual sources of grant and cost reimbursement agreements.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – THIRD PARTY REVENUES**

A substantial share of contract revenues for services to clients is derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are not subject to adjustments by the respective third-party providers. Retroactive adjustments, if any would not be material to the financial position or results of operations of the Organization.

**NOTE 7 – OPERATING LEASE COMMITMENTS**

The Organization leases two copy machines. The term of the leases is sixty months beginning January 15, 2015. The total lease expense attributed to the copy machines was \$5,880 and \$5,880 for the years ended December 31, 2017 and 2016, respectively. Future minimum lease payments for the copy machines are as follows: \$5,880 for the years ending December 31, 2018, 2019; and \$490 for the year ending December 2020.

**NOTE 8 – LONG-TERM DEBT**

Long-term debt consists of the following instruments at December 31:

	2016
Note payable to Mississippi River Bank: Interest rate 6.25%; due September 2, 2016; secured by property	\$ 161,010
Total Principal Paid	(161,010)
Total Debt	-
Current Portion of Long-Term Debt	-
<b>Total Long-Term Debt</b>	<b>\$ -</b>

The note payable was paid off in September 2016 and the Organization incurred no new long-term debt during the year ended December 31, 2017. Interest expense was \$0 and \$981 for the years ended December 31, 2017 and 2016, respectively.

**NOTE 9 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through August 15, 2018, which is the date the financial statements were issued and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**Supplementary Information**

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS**  
**AND OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**Agency Head Name: Julie M. Olsen, Executive Director**

<b>Purpose:</b>	<b>Amount</b>
Salary	\$ 92,943
Benefits-insurance - Lincoln Natl Life (EE Life, AD&D, STD)	1,317
Benefits-retirement	532
Deferred compensation (contributions made by the agency)	-
Car allowance	-
Vehicle provided by government	-
Cell phone	-
Dues - P.A.B.I.	-
Vehicle rental	-
Per diem	-
Reimbursements (mileage)	231
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-
<b>Total:</b>	<b>\$ 95,023</b>

*See independent auditors' report.*

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017 WITH COMPARATIVE TOTALS FOR 2016**

	Counseling	Advocacy	Management and General	Fundraising	Totals	
					2017	2016
Payroll	\$ 261,819	\$ 267,391	\$ 85,405	\$ -	\$ 614,615	\$ 578,346
Operations	70,068	22,852	9,970	9,101	111,991	124,574
Facilities and equipment	41,650	13,584	5,926	-	61,160	52,372
Contract services	45,808	9,661	4,065	-	59,534	15,191
Travel and meetings	14,574	8,163	1,426	-	24,163	24,919
Miscellaneous expenses	1,597	1,137	481	-	3,215	416
	<b>\$ 435,516</b>	<b>\$ 322,788</b>	<b>\$ 107,273</b>	<b>\$ 9,101</b>	<b>\$ 874,678</b>	<b>\$ 795,818</b>

*See independent auditors' report.*



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

To the Board of Directors of  
Plaquemines Community C.A.R.E Centers Foundation, Inc.  
Belle Chasse, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Plaquemines Community C.A.R.E Centers Foundation, Inc. (a nonprofit Organization) (the Organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 15, 2018.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item **2017-01** that we consider to be a material weakness.

## **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance with laws and regulations that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings as item **2017-02**.

## **The Organization's Response to Findings**

The Organization's response to the findings identified in our audit is described in the accompanying management's corrective action plan. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

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

*Carri Riggs & Ingram, L.L.C.*

August 15, 2018

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.**  
**SCHEDULE OF FINDINGS**  
**DECEMBER 31, 2017**

**A. SUMMARY OF AUDITORS' RESULTS**

1. Type of auditors' report	Unmodified
2. Internal control over financial reporting	
a. Material weakness identified	Yes
b. Significant deficiencies not considered to be material weaknesses	No
c. Noncompliance material to the financial statements noted	No
3. Management letter	No

**B. FINDINGS RELATED TO FINANCIAL STATEMENTS**

**Finding 2017-01 – Material Weakness – Financial Statement Reporting (originated in 2016)**

**Criteria:** The Organization should have a process to timely and completely close the accounting records on a monthly basis. This will reduce the amount of time needed to close the year-end accounting records and reduce errors.

**Condition:** The Organization did not reconcile all of their balance sheet accounts in a timely manner, and, therefore, certain errors were found during the audit procedures resulting in material adjustments to the financial statements.

**Cause:** The Organization's monthly accounting process does not ensure that all accounts are reconciled prior to the month-end close.

**Effect:** The Organization needed numerous material post-close and audit adjusting journal entries to correct the accounting records.

**Recommendation:** We recommend the Organization establish a system of consistent monthly reconciliations and closing procedures to reduce the time necessary to efficiently close year-end accounting.

**Management's Response and Corrective Action Plan:** See management's response and corrective action plan on page 23.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.**  
**SCHEDULE OF FINDINGS**  
**DECEMBER 31, 2017**

**C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

**Finding 2017-02 – Timely Submission of Report (originated in 2016)**

**Criteria:** The December 31, 2017 audited financial statements are required to be filed within six months of the close of the fiscal year in accordance with LSA R.S. 24:513.

**Condition:** The December 31, 2017 audited financial statements were not filed within six months of the close of the fiscal year in, therefore the Organization is not in compliance with LSA R.S. 24:513.

**Cause:** The Organization's monthly accounting process does not ensure that all accounts are reconciled prior to the month-end close.

**Effect:** The Organization is not in compliance with the State Law governing audit engagement completion.

**Recommendation:** In order for the audited financial statements to be remitted within six months of the fiscal year end, we recommend the Organization establish a system of consistent monthly reconciliations and closing procedures to reduce the time necessary to efficiently close year-end accounting.

**Management's Response and Corrective Action Plan:** See management's response and corrective action plan on page 23.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2017**

**A. FINDINGS RELATED TO FINANCIAL STATEMENTS**

**Finding 2016-01 – Material Weakness – Financial Statement Reporting**

**Condition:** The Organization did not reconcile all of their balance sheet accounts in a timely manner, and, therefore, certain errors were found during the performance of the audit procedures resulting in material adjustments to the financial statements.

**Status:** Not resolved. See current year finding 2017-01.

**B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

**Finding 2016-02 – Timely Submission of Report**

**Condition:** The December 31, 2017 audited financial statements were not filed within six months of the close of the fiscal year in, therefore the Organization is not in compliance with LSA R.S. 24:513.

**Status:** Not resolved. See current year finding 2017-02.

**C. MANAGEMENT LETTER**

Not applicable.

**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION INC.  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
DECEMBER 31, 2017**

**B. FINDINGS RELATED TO FINANCIAL STATEMENTS**

**Finding 2017-01 – Material Weakness – Financial Statement Reporting (originated in 2016)**

**Planned Corrective Action:** Management has hired additional accounting personnel to timely close accounting records.

**Anticipated Completion Date:** December 31, 2018

**Responsible Party:** Julie Olsen (Executive Director)

**C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

**Finding 2017-02 – Timely Submission of Report (originated in 2016)**

**Planned Corrective Action:** Management has hired additional accounting personnel to timely close accounting records.

**Anticipated Completion Date:** December 31, 2018

**Responsible Party:** Julie Olsen (Executive Director)

**PLAQUEMINES COMMUNITY C.A.R.E.  
CENTERS FOUNDATION, INC.**

**Statewide Agreed-Upon Procedures Report**

**For the Year Ended December 31, 2017**



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CPAs and Advisors

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Plaquemines Community C.A.R.E. Centers Foundation, Inc.  
and the Louisiana Legislative Auditor  
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit organization) (the "Foundation") and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The Foundation's management is responsible for those C/C areas identified in the SAUPs.

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

The required procedures and associated results are as follows:

### ***Written Policies and Procedures***

---

1. We obtained and inspected the Foundation's written policies and procedures and observed that they address each of the following categories and subcategories:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

**Results: Written policies and procedures did not address 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; and (4) documentation required to be maintained for all bids and price quotes.

**Results: Written policies and procedures did not address: (2) how vendors are added to the vendor list; and (4) documentation required to be maintained for all bids and price quotes.**

- c) **Disbursements**, including processing, reviewing, and approving.

**Results: No exceptions were found as a result of applying the procedure.**

- 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.

**Results: No exceptions were found as a result of applying the procedure.**

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

**Results: No exceptions were found as a result of applying the procedure.**

- 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.

**Results: Written policies and procedures did not address: (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, and (5) monitoring process.**

- g) **Credit Cards (including debit cards)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

**Results: No exceptions were found as a result of applying the procedure.**

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

**Results: Written policies and procedures did not address: (1) allowable expenses, (2) dollar thresholds by category of expense.**

## **Board**

---

2. We obtained and inspected the board minutes for the fiscal period, as well as the bylaws in effect during the fiscal period, and:

- a) Observed that the board met with a quorum on a frequency in accordance with the bylaws.

**Results: No exceptions were found as a result of applying the procedure.**

- b) We observed that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the Foundation's collections during the fiscal period.

**Results: No exceptions were found as a result of applying the procedure.**

### ***Bank Reconciliations***

---

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the Foundation's main operating account. We selected the Foundation's main operating account and the Mississippi River Bank account. We randomly selected the month of December from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for each account, and observed that:

**Results: No exceptions were found as a result of applying the procedure.**

- a) Bank reconciliations included evidence that they were prepared within two (2) months of the related statement closing date;

**Results: No evidence on bank reconciliations identifying preparation date.**

- 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; and

**Results: No evidence on bank reconciliations identifying review by member of management or board member.**

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than twelve (12) months from the statement closing date, if applicable.

**Results: Not applicable; reconciliations did not contain reconciling items outstanding more than twelve (12) months from statement closing date.**

### ***Collections***

---

4. We obtained 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. We selected the only deposit site.

**Results: No exceptions were found as a result of applying the procedure.**

5. For the one deposit site, we obtained a listing of collection locations and management's representation that the listing is complete. We selected the only collection location for the only deposit site, obtained and inspected written policies and procedures relating to employee job duties at each collection location, and observed that job duties are properly segregated at each collection location such that:

**Results: No exceptions were found as a result of applying the procedure.**

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

**Results: No exceptions were found as a result of applying the procedure.**

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee is responsible for reconciling collection documentation to the deposit.

**Results: No exceptions were found as a result of applying the procedure.**

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger, unless another employee is responsible for reconciling ledger postings to each other and to the deposit.

**Results: No exceptions were found as a result of applying the procedure.**

- d) The employees responsible for reconciling cash collections to the general ledger by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

**Results: No exceptions were found as a result of applying the procedure.**

- 6. Inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

**Results: No exceptions were found as a result of applying the procedure.**

- 7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. We obtained supporting documentation for each of the deposits and:

- a) Observed that receipts are sequentially pre-numbered.

**Results: No exceptions were found as a result of applying the procedure.**

- b) Traced sequentially pre-numbered receipts, system reports, or other related collection documentation to the deposit slip.

**Results: No exceptions were found as a result of applying the procedure.**

- c) Traced the deposit slip total to the actual deposit per the bank statement.

**Results: No exceptions were found as a result of applying the procedure.**

- d) Observed that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

**Results: Five of eight collections were not deposited within one business day of collection. The Foundation did deposit collections in accordance with its written policies and procedures.**

- e) Traced the actual deposit per the bank statement to the general ledger.

**Results: No exceptions were found as a result of applying the procedure.**

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

---

- 8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We selected the only location.

**Results: No exceptions were found as a result of applying the procedure.**

- 9. For the one location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee 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.

**Results: No exceptions were found as a result of applying the procedure.**

- b) At least two employees are involved in processing and approving payments to vendors.

**Results: No exceptions were found as a result of applying the procedure.**

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employees is responsible for periodically reviewing changes to vendor files.

**Results: No exceptions were found as a result of applying the procedure.**

- d) The board member responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

**Results: No exceptions were found as a result of applying the procedure.**

- 10. For the one location selected under #8 above, we obtained the Foundation's non-payroll disbursement transaction population and obtained management's representation that the population is complete. We randomly selected ten (10) disbursements, obtained supporting documentation for each transaction and:

- a) Observed that the disbursement matched the related original invoice/billing statement.

**Results: No exceptions were found as a result of applying the procedure.**

- b) Observed that the disbursement documentation included evidence of segregation of duties tested under #9, as applicable.

**Results: No exceptions were found as a result of applying the procedure.**

***Credit Cards/Debit Cards***

---

11. We obtained 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. We obtained management's representation that the listing is complete.

**Results: No exceptions were found as a result of applying the procedure.**

12. Using the listing prepared by management, we selected both cards that were used during the fiscal period. We randomly selected the January 2017 statement for both cards, obtained supporting documentation, and:

- a) Observed that there is evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

**Results: The statements selected did not contain documentation of review by someone other than the authorized card holder.**

- b) Observe that finance charges and late fees were not assessed on the selected statements.

**Results: No exceptions were found as a result of applying the procedure.**

13. Using the monthly statements selected under #12 above, excluding fuel cards, we randomly selected ten (10) transactions from the Sam's Club MasterCard and five (5) transactions from the Office Depot credit card, as there were less than ten (10) transactions, and obtained supporting documentation for the transactions. For each transaction, we observed 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).

**Results: Nine (9) of the fifteen (15) transactions selected did not have itemized receipts provided; and two (2) of the fifteen (15) transactions selected did not have a stated purpose.**

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

---

14. We obtained 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. We randomly selected five (5) reimbursements, obtained the related expense reimbursement forms of each selected reimbursement and the supporting documentation. For each of the five (5) reimbursements selected:

**Results: No exceptions were found as a result of applying the procedure.**

- a) If reimbursed using a per diem, agreed the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration.

**Results: No exceptions were found as a result of applying the procedure.**

- b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of applying the procedure.**

- c) We observed that each reimbursement is supported by documentation of the business/public purpose and other documentation required by written policy (procedure #1h).

**Results: No exceptions were found as a result of applying the procedure.**

- d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results: No exceptions were found as a result of applying the procedure.**

### **Contracts**

---

- 15. We obtained 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. We obtained management's representation that the listing is complete. We randomly selected five (5) contracts from the listing, excluding the practitioner's contract, and:

**Results: No exceptions were found as a result of applying the procedure.**

- a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (or Procurement Code), if required by law.

**Results: Not applicable; none of the contracts selected required bids.**

- b) Observed that the contract was approved by the Board, if required by policy.

**Results: Not applicable; contracts do not require Board approval.**

- c) If the contract was amended, we observed that the original contract terms provided for such an amendment.

**Results: Not applicable; none of the contracts selected were amended.**

- d) We randomly selected one payment from the fiscal period for each of the five contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

**Results: No exceptions were found as a result of applying the procedure.**

## ***Payroll and Personnel***

---

16. We obtained a listing of employees employed during the fiscal period and management's representation that the listing is complete. We randomly selected five (5) employees, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

**Results: No exceptions noted as a result of applying the procedure.**

17. We randomly selected one pay period during the fiscal period. For the five employees selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:

a) Observed that all selected employees documented their daily attendance and leave (vacation and sick).

**Results: No exceptions were found as a result of applying the procedure.**

b) Observed that supervisors approved the attendance and leave of the selected employees.

**Results: No exceptions were found as a result of applying the procedure.**

c) Observed that any leave accrued or taken during the pay period is reflected in the Foundation's cumulative leave records.

**Results: No exceptions were found as a result of applying the procedure.**

18. We obtained a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employees' cumulative leave records, and agreed the pay rates to the employees' authorized pay rates in the employees' personnel files.

**Results: One terminated employee was paid out for 3 days accumulated leave, which was more than what was available on the employee's cumulative leave record at time of termination.**

19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

**Results: No exceptions were found as a result of applying the procedure.**

## ***Other***

---

20. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all

misappropriations on the listing, obtained supporting documentation, and observed that the Foundation reported the misappropriation(s) to the legislative auditor and the district attorney of the Plaquemines Parish.

**Results: Not applicable; no misappropriations of public funds and assets during the fiscal period.**

21. We observed that the Foundation 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 found as a result of applying the procedure.**

We were not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of procedures performed on those C/C areas identified in the SAUPs, and the result of these procedures, 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.

*Carly Riggs & Ingram, L.L.C.*

August 15, 2018



**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**

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August 15, 2018

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P.O. Box 94397  
Baton Rouge, LA 70804-9397 And

Carr, Riggs & Ingram, LLC 111  
Veterans Blvd.  
Suite 350  
Metairie, LA 70005

RE: Management's Response to Statewide Agreed-Upon Procedures  
Plaquemines Community C.A.R.E. Centers Foundation, Inc.

Dear Sirs:

Plaquemines Community C.A.R.E. Centers Foundation, Inc. will review policies and procedures in regard to the comments for each financial function and make appropriate changes that will improve operations and internal controls in each area that are cost effective and within our budget constraints.

Sincerely,

Julie Olsen Executive Director