

**RAPIDES SENIOR CITIZENS CENTERS, INC.**  
Pineville, Louisiana

**FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORTS**

**June 30, 2017**

RAPIDES SENIOR CITIZENS CENTERS, INC.  
PINEVILLE, LOUISIANA

FINANCIAL STATEMENTS AND AUDITORS' REPORTS  
FOR THE YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page</u>
<b>Independent Auditors' Report</b>	<b>1</b>
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
<b>Other Report Required by <i>Government Auditing Standards</i></b>	
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 <i>Government Auditing Standards</i>	12
<b>Schedule of Findings and Questioned Costs</b>	<b>14</b>
<b>Schedule of Prior Year Findings</b>	<b>15</b>
<b>Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer</b>	<b>16</b>
<b>Independent Accountant's Report On Applying Agreed-Upon Procedures</b>	<b>17</b>
<b>Schedule Of Statewide Agreed-Upon Procedures, Results And Management's Response</b>	<b>18</b>

# Paul Dautat, CPA

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359  
Alexandria, LA 71315

MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

---

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Rapides Senior Citizens Center, Inc.  
Pineville, Louisiana

### Report on the Financial Statements

I have audited the accompanying financial statements of Rapides Senior Citizens Center, Inc. ( a nonprofit organization ), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the presentation 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 of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

---

## Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rapides Senior Citizens Center, Inc., as of June 30, 2017, and the respective 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.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated February 5, 2018 on my consideration of the Center's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is and integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance and should be read in conjunction with this report in considering the results of my audit.

My 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 or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Paul Dauzat  
Certified Public Accountant  
February 5, 2018

**RAPIDES SENIOR CITIZENS CENTERS, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2017**

**ASSETS**

Current Assets :

Cash and Cash Equivalents	\$ 369,879
Investments	74,780
Total Current Assets	<u>444,659</u>

Property & Equipment :

Furniture and Equipment	305,100
Less: Accumulated Depreciation	<u>(141,050)</u>
Net Property and Equipment	<u>164,050</u>

**TOTAL ASSETS**

**\$ 608,709**

**LIABILITIES AND NET ASSETS**

Current Liabilities :

Accounts Payable	\$ 2,846
Accrued Expenses	<u>3,460</u>
Total Current Liabilities	6,306

Net Assets - Unrestricted

602,403

**TOTAL LIABILITIES AND NET ASSETS**

**\$ 608,709**

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

**RAPIDES SENIOR CITIZENS CENTERS, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2017**

	<u>UNRESTRICTED</u>		
	<u>General Fund</u>	<u>Title III C-1</u>	<u>TOTAL</u>
<b>SUPPORT AND REVENUE</b>			
Support:			
Governor's Office of Eldery Affairs:	\$ -	\$ -	\$ -
Senior Center	139,862.00	-	139,862
Supplemental Senior Center	10,769.00	-	10,769
Cenia Area Agency on Aging, INC	-	126,726	126,726
Rapides Parish Police Jury	316,880.00	-	316,880
Participant Contributions	16,802.00	63,351	80,153
Local Receipts	31,014.00	2,595	33,609
Receipts-Miscellaneous	10,859.00	-	10,859
In-Kind Revenue	141,223.00	-	141,223
Total Support	<u>515,327</u>	<u>192,672</u>	<u>860,081</u>
Revenue:			
Interest Income	1,084	-	1,084
Total Revenue	<u>1,084</u>	<u>-</u>	<u>1,084</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<u>516,411</u>	<u>192,672</u>	<u>861,165</u>
 <b>EXPENSES</b>			
Salaries	276,378	41,739	318,117
Fringe	21,116	3,183	24,299
Contract Labor	7,122	-	7,122
Travel	19,843	1,701	21,544
Operating Services	110,989	155,385	266,374
Operating Supplies	21,846	-	21,846
Depreciation	11,718	-	11,718
<b>TOTAL EXPENSES</b>	<u>469,012</u>	<u>202,008</u>	<u>671,021</u>
 <b>CHANGE IN NET ASSETS</b>	47,399	(9,336)	190,144
Transfers In	-	9,336	9,336
Transfers Out	(9,336)	-	(9,336)
<b>TOTAL TRANSFERS</b>	<u>(9,336)</u>	<u>9,336</u>	<u>-</u>
 <b>NET INCREASE (DECREASE) IN NET ASSETS</b>	38,063	-	190,144
<b>NET ASSETS , BEGINNING OF YEAR</b>	412,259	-	412,259
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 450,322</u>	<u>\$ -</u>	<u>\$ 602,403</u>

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

**RAPIDES SENIOR CITIZENS CENTERS, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED  
June 30, 2017**

**Cash Flows From Operating Activities :**

Change in net assets \$ 190,144

Adjustments to reconcile change in net assets to net cash provided by operating activities :

Depreciation 11,718

Increase (Decrease) in operating liabilities :

Accounts payable (4,367)

Accrued Salaries (12,351)

Accrued Expenses 3,460

**Net Cash Provided by Operating Activities:** 188,604

**Cash Flows From Investing Activities:**

Purchase of property and equipment (175,768)

Certificates of Deposit (341)

Net Cash used in Investing Activities (176,109)

**Net Increase (Decrease) in Cash and Cash Equivalents** 12,495

Cash, Beginning of Year, July 1, 2016 357,384

Cash, End of Year, June 30, 2017 \$ 369,879

**ADDITIONAL REQUIRED DISCLOSURES:**

1. The Center considers all highly liquid investments with a maturity of three months or less when acquired, to be cash equivalents.
2. No income taxes were paid during the year.
3. No interest was paid during the year.

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

# RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2017

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

The Rapides Senior Citizens Center was created in 1973 and operates 19 sites located throughout Rapides Parish. The Center services the needs of the elderly by being a community focal point on aging. The elderly residents of the parish participate in activities that enhance their dignity, support their independence, and encourage their involvement in their community. The Center serves as an advocate for the senior citizens of Rapides Parish by identifying gaps in services and seeking to make needed services more accessible and acceptable to the elderly. Services include sponsoring Olympic games for the elderly, providing congregate nutritional meals, and providing recreational activities such as exercise programs as well as arts and crafts. Volunteers are very important to the Center and are utilized to the fullest extent possible.

The corporation is organized on a non-stock basis under the authority of the provisions of Louisiana law, particularly L.A.R.S. of 1950, Title 12, Section 201-269, as amended.

The Organization has adopted FASB Accounting Standard Codification 958-205 " Not-for-Profit Organizations". Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

***Unrestricted Net Assets*** - Net assets that are not subject to donor-imposed stipulations.

***Temporarily Restricted Net Assets*** - Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Center pursuant to those stipulations or that expire by the passage of time.

***Permanently Restricted Net Assets*** - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Center.

All of the Center's net assets were considered unrestricted for the fiscal year ended June 30, 2016. It is the Center's policy to report donor-restricted revenues whose restrictions are met in the same reporting period as unrestricted support and revenues.

#### **Basis of Accounting**

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

#### **Estimates**

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

# RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2017

## NOTES TO FINANCIAL STATEMENTS

### Accounts Receivable

Accounts receivable are charged to expense when they become uncollectible. There were no accounts receivable at June 30, 2017.

### Contributed Services

The Center receives contributed services from its board members and from numerous community individuals who assist in various programs. Other donated services are reflected at their fair market value. The Center pays for most services requiring specific expertise.

### Property and Equipment

All purchased property and equipment are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated property and equipment are stated at their estimated fair market value on the date of donation.

Depreciation is provided in the financial statements over estimated useful lives on a straight-line basis. The following estimated useful lives are generally used:

Buildings	40 Years
Furniture and Equipment	5 to 15 Years

Expenses for additions, major renewals, and betterments are capitalized and expenses for maintenance and repairs are charged to operations as incurred. The Organization's Capitalization policy is \$ 1,000.

### Income Taxes

The Center qualifies as an exempt organization under Section 501 c (3) of the Internal Revenue Code and is treated as a publicly supported organization not classified as a private foundation. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit periods are 2014 through 2017. Management evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the guidance.

## NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Center receives its monies through various methods of funding. Senior Center funds are received based on a predetermined unit cost up to one twelfth of the grant amount per month. Revenues are not recognized until actual units are performed.

The Center receives ad-valorem taxes collected by the Rapides Parish Police Jury specifically designated for the elderly in the Parish. The Center also encourages and receives contributions from clients to help offset the costs of programs.

**RAPIDES SENIOR CITIZENS CENTER, INC.**

**June 30, 2017**

**NOTES TO FINANCIAL STATEMENTS**

*Senior Center Program-* The Senior Center Program is used to account for the Legislature through the Governor's Office of Elderly Affairs, passed on to the Cenla Area Agency on Aging, Inc., who funds the Center on a predetermined unit cost reimbursement basis up to the contract amount.

*Title III C-1 Congregate Meals Program -* Title III C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, passed on to the Cenla Area Agency on Aging, Inc., which contract amount. The Center served 64,652 meals during the fiscal year ended.

**NOTE 4: PROPERTY AND EQUIPMENT**

A summary of changes in property and equipment and accumulated depreciation at June 30, 2017:

	<u>6/30/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2017</u>
Furniture and Equipment	\$ 129,332	\$ 175,768	\$ -	\$ 305,100
Less: Accumulated Depreciation	129,332	11,718	-	141,050
Net	<u>\$ -</u>	<u>\$ 187,486</u>	<u>\$ -</u>	<u>\$ 164,050</u>

Depreciation expense for the year ended June 30, 2017 was \$ 11,718.

**NOTE 5: COMPENSATED ABSENCES**

Accrued annual leave as of June 30, 2017 is not material and not recorded. Employees earn annual leave at varying rates per month based on years of service. The maximum amount of annual leave an employee may accumulate is based on two years, varying according to the current length of service. Any leave balance in excess is reduced, without compensation, at the end of each June 30th. Upon separation of service, employees can vest in annual leave up to an amount equal to two weeks of compensation.

Sick pay benefits are earned at the rate of one day per month. These benefits accrue and accumulate to a maximum of 120 days. However, these are non-vesting accumulating benefits and, therefore the liability is not recorded in the financial statements.

# RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2017

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6 CASH AND INVESTMENTS

The Center considers cash in operating bank accounts and cash on hand to be cash and cash equivalents. Certificates of deposits with original maturities of greater than 3 months are considered investments. All deposits were insured against loss by the Federal Deposit Insurance Corporation ( FDIC ). The collected bank balances at June 30, 2017 were \$ 381,817 and the book balances were \$ 357,384.

FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

- Level 1** Inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.
- Level 2** Uses observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3** Inputs have the lowest priority. Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing methods, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

### NOTE 7 PROPERTY TAX FOR THE ELDERLY

The voters of Rapides Parish approved a 1 mill property tax for the elderly of the Parish, to be collected and distributed by the Rapides Parish Police Jury. The Police Jury divides these taxes between four Center. The Rapides Senior Citizens Center receives the majority of the taxes in March following the year of assessment. The portion distributed to the Center is 37.2881 % of the total taxes collected.

### NOTE 8 JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Center at June 30, 2017. Furthermore, the Center's management believes that any potential lawsuits would be adequately covered by insurance. The Center receives support from various Federal and State agencies which are subject to final review and approval as to allowableness of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed by the agency and the Center. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Center's financial position.

### NOTE 9 CONCENTRATIONS OF REVENUE

The Center receives the majority of its revenue from the Rapides Parish Police Jury through tax collections and the State of Louisiana, Office of Elderly Affairs. If amounts from these agencies are reduced significantly, the impact on the Center's operations could be affected adversely. Management is not aware of any actions that would adversely affect the amount of funds the Center will receive in the next fiscal year.

**RAPIDES SENIOR CITIZENS CENTER, INC.**

June 30, 2017

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 FUNCTIONAL EXPENSE ALLOCATION**

The cost of providing the various programs and other activities have been summarized in their natural categories in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Listed below are expenses by programs:

Senior Center Activities	\$ 230,518
Meals Program	\$ 202,008
General and Administrative	\$ 232,073
Senior Olympics	6,422
	<u>\$671,021</u>

**NOTE 12 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 5, 2018, which is the date the financial statements were available to be issued. There were no events that required disclosure.

**OTHER REPORT REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS***

# Paul Dautat, CPA

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359  
Alexandria, LA 71315

MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

---

## 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*

Board of Directors  
Rapides Senior Citizens Center, Inc.  
Alexandria, Louisiana

I have audited the financial statements of the Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2017 and the related notes to the financial statements and have issued my report thereon dated February 5, 2018. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

In planning and performing my audit, I considered the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Rapides Senior Citizens Center, Inc.'s internal control over financial reporting.

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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. I did identify a significant deficiency in internal control, described in the accompanying schedule of findings and questioned costs. This deficiency is noted as 2017-1.

---

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Rapides Senior Citizens Center, Inc.'s financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, board of directors, others within the entity, and government entities and is not intended to be and should not be used by anyone other than these specified parties.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of my 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.



Paul Dauzat  
Certified Public Accountant  
February 5, 2018

**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For The Year Ended June 30, 2017

I have audited the financial statements of Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2017, and have issued my report thereon dated February 5, 2017. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2017 resulted in an unqualified opinion.

**Section 1-Summary of Auditor's Reports**

Report on Internal Control and Compliance Material to the Financial Statements

**Internal Control:**

Material Weaknesses  Yes  No      Significant Deficiencies  Yes  No

**Compliance:**

Non Compliance Material to Financial Statements  Yes  No

**Finding 2017-1**      Failure to complete the audit and submit it to the Louisiana Legislative Auditor within six months after the close of the fiscal year.

**Criteria:**      Louisiana RS 24:513 requires completion of the audit and filed with the Louisiana Legislative Auditor within six months of fiscal year end.

**Condition:**      Not in compliance with La. RS 24:513

**Cause:**      Accounting records were not available in a timely manner to ensure completion of the audit within the filing deadline.

**Effect:**      The entity is placed in a non-compliance status with the La. Legislative Auditor and could impact future funding.

**Recommendation:**      The Organization should ensure that accounting records are complete and available to apply audit procedures in a timely manner to comply with La. RS 24:513.

**Management's Response**      We understand our responsibility and will ascertain compliance in the future.

**Section 11-Financial Statement Findings or Questioned Costs.**

There were no financial statement findings or questioned costs.

**RAPIDES SENIOR CITIZENS CENTERS, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED**  
**June 30, 2017**

There were no prior year findings for the fiscal year ended June 30, 2016.

*Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer*

Year Ended June 30, 2017

Agency Head Name: Juanita Vanderhoven, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 24,000
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

# Paul Dauzat, CPA

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359  
Alexandria, LA 71315

MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Board of Directors  
Rapides Senior Citizens Center, Inc.

I have performed the procedures enumerated below, which were agreed to by Rapides Senior Citizens Center 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 period July 1, 2016 through June 30, 2017. The Entity'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, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

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

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Paul Dauzat, CPA  
Alexandria, Louisiana  
February 1, 2018

**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE**  
**For The Year Ended June 30, 2017**

**WRITTEN POLICIES AND PROCEDURES**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> <li>* Budgeting</li> <li>* Purchasing</li> <li>* Disbursements</li> <li>* Receipts</li> <li>* Payroll/Personnel</li> <li>* Contracting</li> <li>* Credit Cards</li> <li>* Travel and expense reimbursements</li> <li>* Ethics</li> <li>* Debt</li> </ul>	<p>Reviewed the entity's written policies and procedures and ascertained that they addressed the following:</p> <ul style="list-style-type: none"> <li>yes</li> <li>yes</li> <li>yes</li> <li>yes</li> <li>yes</li> <li>no</li> <li>n/a</li> <li>yes</li> <li>yes</li> <li>n/a</li> </ul>	<p>We will include in our policy</p>

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

**Board ( or Finance Committee)**

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain and review the board/committee minutes for the fiscal period, and:</p> <p><b>a)</b> Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation.</p> <p><b>b)</b> Report whether the minutes reference or included monthly budget to actual comparisons on the general fund and any funds identified as major funds in the entity prior audit ( GAAP basis ).</p> <p>If budgets are adopted that increase an existing deficit, is there a formal written plan to eliminate deficit spending and do the minutes indicate periodic monitoring of the plan?</p> <p><b>c)</b> Report whether the minutes referenced or included non-budgetary financial information ( e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.</p>	<p>Reviewed the board minutes for the year ended.</p> <p>yes</p> <p>yes</p> <p>n/a</p> <p>yes</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

**Bank Reconciliations**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Obtain a listing of client bank accounts from management with representation that list is complete.</p> <p>Using the listing provided by management, select a minimum of five (5) or all if less than five (5) and report whether:</p> <p><b>a)</b> Bank reconciliations have been prepared.</p> <p><b>b)</b> Bank reconciliations include evidence that a member of management or a board member has reviewed each reconciliation.</p> <p><b>c)</b> If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.</p>	<p>Obtained a listing of bank accounts with representation that the list was complete.</p> <p>Selected all bank accounts which consisted of four.</p> <p>yes</p> <p>yes</p> <p>no outstanding items greater than 6 months</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

<b>Collections</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.</p> <p>Using the list provided by management, select a minimum of five (5) or all if less than 5 cash locations and obtain written documentation and report whether:</p> <p><b>a)</b> Each person responsible for collecting cash is:</p> <ul style="list-style-type: none"> <li>* bonded</li> <li>* not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account.</li> <li>* not required to share the same cash register or drawer with another employee.</li> </ul> <p><b>b)</b> The entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.</p>	<p>Obtained a listing of all cash locations and representation that the list was complete.</p> <p>Selected 5 cash locations.</p> <p style="text-align: center;">no</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p>	<p>We will obtain a surety policy.</p>

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

<b>Collections</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>c) Select the highest dollar week of cash collections from the general ledger or other accounting records during the fiscal period and:</p> <p>* Report whether the deposits were made within one day of collection.</p> <p>* Verify that daily cash collections are completely supported by documentation.</p> <p>Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.</p>	<p>Selected highest dollar week of cash collections from cash collection log.</p> <p style="text-align: center;">no deposits are made every Friday</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p>	<p>We will change our procedure.</p>

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

**Disbursements-General**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
Obtain a listing of entity disbursements from management.	Obtained list of disbursements from disbursements journal.	
Using the disbursements population from above, randomly select 25 disbursements excluding credit card/debit card/fuel card purchases or payments. Obtain supporting documentation ( e.g. purchase requisitions, system screen logs for each transaction and report whether the supporting documentation for each transaction demonstrated that:	Selected 40 disbursements. Entity uses voucher requisition forms.	
<b>a)</b> Purchases were initiating using requisition/ purchase order system.	yes	
<b>b)</b> Purchase orders were approved by a person who did not initiate the purchase.	yes	
<b>c)</b> Payments for purchases were not processed without:		
* An approved requisition and/or purchase order	yes	
* A receiving report showing receipt of goods purchased.	no	Receipt of goods are checked against invoice when delivered.
* An approved invoice.	yes	
Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursements system.	no	We do not have adequate personnel. The cost exceeds the benefit.
	23	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

**Disbursements-General**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.</p> <p>Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.</p> <p>If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks are maintained under his or her control or is used only with the knowledge and consent of the signer.</p>	<p>no</p> <p>no</p> <p>Unused checks are maintained in a locked location. The entity director has access to the checks however, checks require a board member signature.</p> <p>Signature stamp is not used.</p>	<p>Do not have adequate personnel</p>

**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE**  
**For The Year Ended June 30, 2017**

**Credit Cards/Debit Cards/Fuel Cards**

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain from management a listing of all active credit cards, bank debit cards and fuel cards.</p> <p>Select the monthly statement or combined statement with the largest dollar activity for each card:</p> <p><b>a)</b> Is there evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p><b>b)</b> Report whether finance charges and/or late fees were assessed on the selected statements.</p> <p>Using the monthly statements or combined statements selected, obtain supporting documentation for all transactions for each of the cards selected.</p> <p><b>a)</b> Obtain supporting documentation for all transactions for each card selected by:</p> <ul style="list-style-type: none"> <li>* An original itemized receipt</li> <li>* Documentation of the business purpose.</li> <li>* Other documentation that may be required by written policy.</li> </ul> <p><b>b)</b> Compare the transaction's detail to the entity's written purchasing/disbursement policies and the La. Public Bid Law.</p> <p><b>c)</b> Compare the entity's documentation of the business purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution.</p>	<p style="text-align: center;">N/A</p> <p style="text-align: center;">No credit cards are utilized.</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
For The Year Ended June 30, 2017**

**Travel and Expense Reimbursement**

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain from management a listing of all travel and related expense reimbursements, by person.</p> <p>Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration and report any amounts that exceeded the GSA rates.</p> <p>Using the listing or general ledger, select three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:</p> <p>a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy ( e.g., rates established for meals, mileage, lodging). If entity does not have written policies, compare to the GSA rates and report each reimbursement that exceeded those rates.</p> <p>b) Report whether each expense is supported by:</p> <ul style="list-style-type: none"> <li>* An original itemized receipt that identifies precisely what was purchased.</li> <li>* Documentation of the business purpose.</li> <li>* Other documentation as may required by written policy.</li> </ul>	<p>Obtained a listing of all travel expense reimbursements by person.</p> <p>Entity reimburses using the Federal rates established at the time of reimbursement.</p> <p>Selected 3 employees that incurred the largest travel costs for the year ended. Obtained the related expense documentation and selected the largest travel reimbursement for each person.</p> <p style="text-align: center;">yes</p> <p>Written policy for Federal rate reimbursement.</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">n/a</p> <p style="text-align: center;">26</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE**  
**For The Year Ended June 30, 2017**

**Travel and Expense Reimbursement**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Compare the entity's documentation of the business purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions ( e.g., hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, report the transaction as an exception.</p> <p>Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.</p>	<p>none noted</p> <p>yes</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE**  
**For The Year Ended June 30, 2017**

**Payroll and Personnel**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>Obtain a listing of employees ( elected officials, if applicable) with their related salaries, and obtain management's representation that the list is complete. Randomly select 5 ( or one third if greater than 5 employees) , obtain their personnel files, and:</p> <p><b>a)</b> Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.</p> <p><b>b)</b> Review changes made to hourly pay rates/ salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.</p>	<p>Obtained a listing of all employees with related compensation amounts and a representation that the list was complete.            Selected 8 employees and obtain personnel files.</p> <p>yes</p> <p>yes</p>	
<p>Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials ( or one-third of employees/officials if less than 25) during the fiscal period and:</p> <p><b>a)</b> Report whether all selected employees/ officials documented their daily attendance and leave. ( if an elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave).</p> <p><b>b)</b> Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.</p>	<p>Obtained time sheets and leave records and selected a pay period in which leave had been taken by one employee.            Selected 8 employees</p> <p>yes</p> <p>yes</p> <p>28</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE  
For The Year Ended June 30, 2017**

**Payroll and Personnel**

Agreed-Upon Procedure	Results	Managements' Response
<p>c) Report whether there is written documentation that the entity maintained written leave records ( e.g. hours earned, hours used, and the balance available ) on those selected employees/officials that earn leave.</p> <p>Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.</p> <p>Obtain supporting documentation ( e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions as well as the required reporting forms were submitted to the applicable agencies by the required deadlines.</p>	<p>yes</p> <p>Obtained list that represented that there were no terminated employees.</p> <p>Obtained payroll tax returns and cancelled checks and ascertained that returns were timely filed and the correct payments were made by deadlines.</p>	



**RAPIDES SENIOR CITIZENS CENTER, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE**  
**For The Year Ended June 30, 2017**

**Debt Service**

<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.</p> <p>If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.</p> <p>If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceeded debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.</p>	<p>no debt issued during the year ended</p> <p>no outstanding debt</p> <p>no tax millages related to debt service</p>	

**RAPIDES SENIOR CITIZENS CENTER, INC.  
 STATEWIDE AGREED-UPON PROCEDURES  
 SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE  
 For The Year Ended June 30, 2017**

Agreed-Upon Procedure	Other Results	Managements' Response
<p>Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.</p> <p>Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice ( available for download or print at <a href="http://www.la.gov/hotline">www.la.gov/hotline</a> ) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.</p> <p>If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.</p>	<p>inquired no misappropriations discovered or reported</p> <p>yes</p> <p>none noted</p>	