MAULDIN & JENKINS
CPAs & ADVISORS

August 5, 2026

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

Mauldin & Jenkins, LLC is re-issuing the report submission for Capital Region Planning Commission (Entity #1462) for the year ended June 30, 2025. A correction was necessary to the assistance listing numbers for 1 grants on the schedule of expenditures of federal awards.

Thanks,



John Murray
Partner

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA

Audit of Financial Statements

June 30, 2025

LAPORTE
CPAs & BUSINESS ADVISORS

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Independent Auditor's Report

To the Commissioners of the
Capital Region Planning Commission
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinions
We have audited the accompanying financial statements of the governmental activities and the major fund of the Capital Region Planning Commission (the Commission), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of June 30, 2025, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Effect of Adopting New Accounting Standard
As discussed in Note 1, the Commission adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The adoption of the Statement significantly affected the financial statements in that compensated absences are now accrued if it is considered more likely than not that the leave will be used or paid in future periods. The effect of the adoption of the Statement was an increase in compensated absences liability.

Responsibilities of Management 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 (U.S. GAAP); and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit performed in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism through the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 - 10, the budgetary comparison information on page 34, and the schedule of changes in net other postemployment benefit (OPEB) liability and related ratios on page 35, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying information listed as other supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 41, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of compensation, benefits, and other payments to agency head on page 40, as required by Louisiana Revised Statute (R.S.) 24:513 A, the schedule of indirect cost allocation, and the schedule of functional expenses are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of indirect cost allocation, the schedule of functional expenses, the schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Baton Rouge, LA
November 26, 2025

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management's discussion and analysis of the Capital Region Planning Commission's (the Commission) financial performance presents a narrative overview and analysis of the Commission's financial activities for the year ended June 30, 2025. This document focuses on the current year's activities, resulting changes, and currently known facts.

FINANCIAL HIGHLIGHTS

- The Commission's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2025 by approximately $955,000 compared with $837,000 last fiscal year.
- The net position increased by approximately $118,000 compared to a decrease of approximately $7,000 last fiscal year.
- Operating grants increased by approximately $105,000 compared to the 2024 fiscal year increase of approximately $84,000.
- Total program expenses decreased by approximately $65,000 in relation to last fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the financial statements, other required supplementary information, and other supplementary information. The other supplementary information presents schedules of indirect cost allocation, functional expenses, compensation, benefits, and other payments to agency head, and expenditures of federal awards.

Government-Wide Financial Statements

The government-wide financial statements present information for the Commission as a whole, in a format designed to make the statements easier for the reader to understand. This broad overview of the Commission's finances is done in a manner similar to private-sector business. The statements of this section include the statement of net position and the statement of activities.

Statement of Net Position - Presents information on all of the Commission's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

Statement of Activities - Presents information showing how the Commission's net position changed as a result of current year operations. Regardless of when cash is affected, all changes in net position are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash until future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governmental entities, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds - Are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of expendable resources at the end of the fiscal year. Such information may be useful in evaluating the Commission's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Commission's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Commission maintains thirteen different governmental federal and state grants within the General Fund. The Commission adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided to demonstrate performance of actual results with budgeted amounts.

FINANCIAL ANALYSIS OF THE COMMISSION

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the case of the Commission, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately $955,000 at the close of the recent fiscal year.

Capital Region Planning Commission
Summary Statements of Net Position
June 30, 2025 and 2024

	2025	2024
Assets		
Cash, Investments, Receivables, and Other Assets	**$ 941,385**	$ 745,125
Capital Assets, Net	**1,392,179**	1,410,886
Total Assets	**2,333,564**	2,156,011
Deferred Outflows of Resources	**201,322**	228,864
Liabilities		
Accounts and Other Liabilities	**71,746**	273,607
Long-Term Liabilities	**707,997**	735,431
Total Liabilities	**779,743**	1,009,038
Deferred Inflow of Resources	**800,286**	539,024
Total Net Position	**$ 954,857**	$ 836,813

Cash, investments, receivables, and other assets increased by $196,260 over the prior year.

The composite net position amount of approximately $955,000 as of June 30, 2025 consists of net investment in capital assets, restricted, and unrestricted net position in the amounts of approximately $1,134,000, $414,000, and $(593,000), respectively.

Capital Region Planning Commission
Summary Statements of Activities
For the Years Ended June 30, 2025 and 2024

Governmental Activities	**2025**	2024
Revenues		
Program Revenues		
Dues	**$ 185,371**	$ 176,541
Operating Grants	**2,398,113**	2,293,049
General Revenues		
In-Kind	**22,737**	37,033
Outside Agency Local Match	**57,051**	57,867
Investment and Other	**2,773**	42,488
Rental Income	**67,250**	66,500
Total Revenues	**2,733,295**	2,673,478
Expenses		
Program Expenses	**2,615,251**	2,680,676
Total Expenses	**2,615,251**	2,680,676
Decrease in Net Position	**$ 118,044**	$ (7,198)

The Commission's total revenues increased $59,817, or 2%, from the prior fiscal year due to an increase in operating grants. The total cost of all programs and services decreased by $65,425 as compared with last year.

CAPITAL ASSETS

At the end of the fiscal year 2025, the Commission had $1,392,179 invested in a broad range of capital assets, net of accumulated depreciation. This amount represents a net decrease of $18,707 over the prior fiscal year, as a result of depreciation of these assets.

Governmental Activities	**2025**	2024
Land	**$ 213,224**	$ 213,224
Building	**1,374,537**	1,374,537
Furniture, Fixtures, and Office Equipment	**237,993**	237,993
Vehicles	**63,792**	24,489
Accumulated Depreciation	**(497,367)**	(439,357)
Total	**$ 1,392,179**	$ 1,410,886

DEBT ADMINISTRATION

During the year ended June 30, 2025, the Commission retired $43,815 of its revenue bonds payable. The Commission did not issue any new revenue bonds payable during the year ended June 30, 2025.

BUDGET

The annual budget is proposed by the executive director on an organizational-wide basis, and formally adopted by the Board. The budget may be amended during the year at the Commission's discretion.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Budgeted revenues for fiscal year 2026 are $4,139,100, which represents a 51.4% increase over fiscal year 2025 actual revenues. The increase in budgeted revenues is primarily due to an anticipated increase in federal funding. Budgeted expenditures for fiscal year 2026 are $3,883,000, which represents a 46.7% increase over fiscal year 2025 actual expenditures.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide granting agencies, citizens, and oversight bodies with a general overview of the Commission's finances.

If you have any questions about this report, contact Jaime Setze, Executive Director, Capital Region Planning Commission, 14734 S. Harrell's Ferry Road, Suite B, Baton Rouge, Louisiana 70816.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 201,191
Restricted Cash	413,497
Receivables, Net	324,948
Other Assets	1,749
Capital Assets Not Being Depreciated	213,224
Capital Assets, Net of Depreciation	1,178,955
Total Assets	2,333,564
Deferred Outflows of Resources	
Deferred Outflows Related to Other Postemployment Benefits	201,322
Liabilities	
Current Liabilities	
Accounts Payable	58,098
Accrued Expenses	13,648
Long-Term Liabilities	
Bonds Payable	
Due within One Year	45,060
Due in More than One Year	212,767
Compensated Absences	169,973
Net Other Postemployment Benefits	280,197
Total Liabilities	779,743
Deferred Inflows of Resources	
Deferred Inflows Related to Other Postemployment Benefits	394,831
Resources Received Before Timing Requirements Met	405,455
Total Deferred Inflows of Resources	800,286
Net Position	
Net Investment in Capital Assets	1,134,352
Restricted	413,497
Unrestricted	(592,992)
Total Net Position	$ 954,857

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

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities				
General Government	$ 2,615,251	$ 185,371	$ 2,398,113	$ (31,767)
General Revenues				
In-Kind Revenue				22,737
Outside Agency Local Match				57,051
Rental Income				67,250
Other Revenues				2,773
Total General Revenues				149,811
Change in Net Position				118,044
Net Position, Beginning of Year				836,813
Net Position, End of Year				$ 954,857

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

FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUND

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Balance Sheet
Governmental Fund
June 30, 2025

	General Fund
Assets	
Cash and Cash Equivalents	$ 201,191
Restricted Cash	413,497
Receivables, Net	324,948
Prepaid Expenses	1,749
Total Assets	$ 941,385
Liabilities	
Accounts Payable	$ 58,098
Accrued Expenses	13,648
Total Liabilities	71,746
Deferred Inflows of Resources	
Resources Received Before Timing Requirements Met	405,455
Total Deferred Inflows of Resources	405,455
Fund Balance	
Restricted	413,497
Unassigned	50,687
Total Fund Balance	464,184
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 941,385

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

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2025

Fund Balance - Total Governmental Fund		$ 464,184
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Cost of Capital Assets	$ 1,889,546	
Less: Accumulated Depreciation	(497,367)	1,392,179
Deferred outflows/inflows related to other post-employment benefits are not due and payable in the current period and are not reported in the fund financial statements:		
Deferred Outflows Related to Other Postemployment Benefits		201,322
Deferred Inflows Related to Other Postemployment Benefits		(394,831)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Bonds Payable		(257,827)
Compensated Absences		(169,973)
Net Other Postemployment Benefits		(280,197)
Net Position of Governmental Activities		$ 954,857

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

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General Fund
Revenues	
Federal Funding	$ 2,334,947
Local Funding	
Dues Assessment	185,371
Outside Agency Local Match	57,051
State Grant Funding	63,166
In-Kind Revenue	22,737
Rental Income	67,250
Other Income	2,773
Total Revenues	2,733,295
Expenditures	
Advertising and Promotions	25,386
Auto Insurance	3,067
Bad Debt	26,601
Capital Outlay	39,303
Computer and Software Support	12,798
Computer Hardware and Software	42,366
Consultant Fees	195,571
Contractual	189,312
Debt Service	
Principal	43,815
Interest	7,850
Deferred Compensation	131,164
Dues and Subscriptions	7,394
General Insurance	31,259
Group Insurance	251,175
Legal and Accounting	145,687
Meeting Expense	5,535

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

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund (Continued)
For the Year Ended June 30, 2025

	General Fund
Expenditures (Continued)	
Office Supplies	15,468
Payroll Taxes	30,855
Postage	73
Professional Education	14,965
Publishing	233
Rent (In-Kind)	22,737
Repairs and Maintenance	36,623
Salaries	1,306,583
Telephone	13,394
Travel	29,112
Utilities	17,518
Vehicle Expenses	1,677
Total Expenditures	2,647,521
Net Change in Fund Balance	85,774
Fund Balance, Beginning of Year	378,410
Fund Balance, End of Year	$ 464,184

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

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balance - Total Governmental Fund		$ 85,774
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:		
Capital Outlay Capitalized	$ 39,303	
Depreciation Expense for the Year Ended June 30, 2025	(58,010)	(18,707)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		43,815
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:		
Change in Net Other Postemployment Benefitt Obligation		61,841
Compensated Absences Payable		(54,679)
Change in Net Position of Governmental Activities		$ 118,044

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

Note 1. Summary of Significant Accounting Policies

Introduction

The Capital Region Planning Commission (CRPC or the Commission) is a Council of Governments serving the 11 parish Capital Region, which includes the following Parishes: Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana. A Council of Governments is a voluntary association of independent local governments who, through planning and communication, fosters cooperation and coordination in resolving area-wide problems beyond any individual constituency's authority or competence. Individual governmental entities are represented by locally elected officials who must constitute a majority of representation on the Commission. CRPC gets its authority, as do the other Regional Commissions in the State, under Louisiana Revised Statutes (R.S.) 33:131 et. seq., as amended. All parish and municipal governments in the Capital Region may join CRPC. At present there are 11 parish members and 38 municipal members.

CRPC is the Baton Rouge area's designated Metropolitan Planning Organization (MPO), which each metropolitan area must have in order to carry out regional transportation planning efforts and receive federal highway funds. As the regional MPO, the Capital Region Planning Commission focuses much of its resources on transportation planning issues and activities, which include highway planning, the regional ridesharing program, and air quality issues. In addition, CRPC is one of eight sub-state planning and development districts which cover all 64 parishes in the State of Louisiana. Toward that end, CRPC provides technical assistance for economic development, comprehensive planning, and zoning to its members.

Reporting Entity

For financial reporting purposes, the Commission's basic financial statements include all funds that are controlled by the Commission. The Commission is a voluntary association of independent local governments throughout the Capital Region. As an independent commission, the Commission is solely responsible for the operations of its office. Other than certain operating expenditures of the Commission that are paid or provided by the City of Baton Rouge, the Commission is financially independent. Accordingly, the Commission is a primary government for reporting purposes.

The criteria for including organizations as component units within the Commission's reporting entity, as set forth in Section 2100 of Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Commission appoints a voting majority of the organization's board, whether the Commission is able to impose its will on the organization, et cetera. The Commission has no component units as defined by the standards.

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation

The accompanying basic financial statements of the Commission have been presented in conformity with governmental accounting standards generally accepted in the United States of America (U.S. GAAP). The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

The Commission's basic financial statements include both government-wide and fund financial statements. The Commission currently has only one fund, the General Fund, which is reported as a governmental activity.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the governmental activities using the full accrual, economic resources basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations. All programs of the Commission are considered to be governmental activities since all activities are supported by intergovernmental revenues, rather than fees for services.

The statement of activities demonstrates the degree to which the direct expenses of the Commission's primary function are offset by program revenues. Program revenues included in the statement of activities are derived from outside the Commission membership. As a whole, program revenues reduce the cost of the function to be financed from the members of the Commission.

Fund Financial Statements

Emphasis on fund financial reporting is on major funds. The Commission has only one fund, the General Fund. The Commission uses fund accounting to report on its financial position and the results of operations. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The fund presented in the financial statements is described as follows:

Governmental Fund Types

Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

The following is the Commission's one governmental fund type:

General Fund - The General Fund is the general operating fund of the Commission. It accounts for all financial resources except for those required to be accounted for in other funds.

Measurement Focus / Basis of Accounting

Basic Financial Statements - Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the reporting government as a whole. The government-wide financial statements are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider are met.

Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The amounts reflected in the governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter (generally 60 days) to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Federal and state grants, as well as local match monies which are restricted as to the purpose of the expenditures, are recorded when the reimbursable expenditures have been made. Local member assessments are recorded in the year the assessment is due and payable. Such amounts are measurable and available to finance current operations. Investment income and in-kind revenues are recorded when earned. Substantially all other revenues are recorded when received.

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting (Continued)

Governmental Funds (Continued)

Expenditures - All expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Compensated absences are recognized as expenditures when leave is actually taken or when employees are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded as long-term debt.

Budget Practices and Budgetary Accounting

The Commission's budget is proposed by the executive director on an organization-wide basis, and formally approved and adopted by the Board. The budget may be amended during the year at the Board's discretion. These appropriations lapse at year-end and any unexpended appropriations are re-budgeted in the subsequent year. Accordingly, encumbrances are not provided for in the financial statements. The Commission amended its budget during the year ended June 30, 2025. These amendments are reflected in the budgetary comparison schedule of this report.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Commission may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, and other investments as provided in the statute.

Indirect Cost Allocations

Allocable indirect costs are charged to the General Fund during the year. The Commission uses the prior year rate in estimating indirect costs to be charged to the grants during the year for billing purposes. At the end of each year, the actual indirect cost rate and charges to the grants are computed and appropriate adjustments are made. Allocable indirect costs exclude equipment purchases but provide for depreciation of capital assets computed over estimated useful lives of three to ten years. The indirect costs are then allocated to the grants based on direct salary costs.

Capital Assets

Capital assets are recorded at historical cost, or estimated cost if historical cost is not available and depreciated over their estimated useful lives. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Vendor Concentration

Payments to two vendors represented 52% of total expenses paid for the year ended June 30, 2025. Accounts payable to one vendor represented 22% of accounts payable at June 30, 2025.

Note 1. Summary of Significant Accounting Policies (Continued)

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission's deferred outflows of resources consist of deferred outflows related to other postemployment benefit (OPEB).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The Commission has two items that qualifies for reporting in this category which include deferred inflows of resources related to OPEB and unused grant proceeds.

Accrued Compensated Absences

The Commission's full-time employees who work year-round are granted vacation in varying amounts up to a maximum of 21 days per year. The cumulative amount of leave which can be carried forward is the amount earned over the last two years of employment. The Commission's employees earn sick leave each year at varying amount. Employees can carry over unused sick leave remaining at the end of the year indefinitely. The Commission records compensated absences liability for vacation and sick leave that is considered more than likely than not to be used or paid in future periods. At June 30, 2025, the compensated absences liability recorded on the statement of net position was $169,973. During the year ended June 30, 2025, compensated absences liability increased by $54,679.

Long-Term Debt

Long-term obligations, such as bonded debt, are recognized as liabilities of a governmental fund only when due.

Estimates

The preparation of financial statements in conformity with U.S. GAAP 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Net Position

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets less accumulated depreciation, and less any debt that remains outstanding that was used to finance those assets.

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position (Continued)

2. *Restricted* - Consists of net position that is restricted by the Commission's creditors, by state enabling legislation, by grantors (both federal and state), and by other contributors.
3. *Unrestricted* - All other net position is reported in this category.

Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* - Amounts associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
2. *Restricted* - Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. *Committed* - Amounts that can be used only for specific purposes determined by a formal action of the Board of Commissioners (the Commission's highest level of decision-making authority).
4. *Assigned Fund Balance* - Amounts that are intended to be used by the Commission for specific purposes but do not meet the criteria to be classified as restricted or committed.
5. *Unassigned Fund Balance* - Balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Restricted amounts are considered to be spent prior to unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Commission reduces committed amounts first, followed by assigned amounts, and then unassigned amounts.

New Accounting Pronouncements - Adopted

During the year ended June 30, 2025, the Commission adopted GASB Statement No. 101, *Compensated Absences.* The Statement updated the recognition and measurement guidance for compensated absences. The adoption of the Statement increased the compensated absences liability due to including salary related costs.

The Commission also adopted GASB Statement No. 102, *Certain Risk Disclosures. The* objective of the Statement is to provide users of government financial statements with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. The Statement is effective for fiscal years beginning after June 15, 2024. The adoption of the Statement did not have an effect on the financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements - Not Yet Adopted

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of the Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of the Statement is to provide users of government financial statements with essential information about certain types of capital assets. The Statement is effective for fiscal years beginning after June 15, 2025.

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ending June 30, 2026.

Note 2. Federal Grants

The Commission participates in a number of federally-assisted grant programs. Although the major grant programs have been audited in accordance with Uniform Guidance through June 30, 2025, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Commission expects such amounts, if any, to be immaterial.

Note 3. Cash and Cash Equivalents

At June 30, 2025, the carrying amount of the Commission's cash and cash equivalents totaled $614,688 which included restricted cash of $413,497. Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be recovered. As of June 30, 2025, the Commission had bank balances totaling $591,212, of which $341,212 was subject to custodial credit risk. This amount was entirely collateralized pledged securities at June 30, 2025.

Note 4. Receivables

Receivables as of June 30, 2025, for the governmental fund, consisted of the following:

	Accounts Receivable	Allowance	Net Accounts Receivable
Federal Grants	$ 283,570	$ -	$ 283,570
State Grants	174,277	(174,277)	-
Membership Dues	12,000	(12,000)	-
Other Receivables	41,378	-	41,378
Total	$ 511,225	$ (186,277)	$ 324,948

An allowance for doubtful accounts of $186,277 has been established, as the collectability of some of these receivables is uncertain.

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Land	$ 213,224	$ -	$ -	$ 213,224
Total Capital Assets, Being Depreciated	213,224	-	-	213,224
Capital Assets, Being Depreciated				
Building	1,374,537	-	-	1,374,537
Furniture, Fixtures, and Office Equipment	237,993	-	-	237,993
Vehicles	24,489	39,303	-	63,792
Total Capital Assets, Being Depreciated	1,637,019	39,303	-	1,676,322
Less: Accumulated Depreciation	(439,357)	(58,010)	-	(497,367)
Total Capital Assets, Net	$ 1,410,886	$ (18,707)	$ -	$ 1,392,179

Depreciation expense amounted to $58,010 for the year ended June 30, 2025 and is reported in the general government function of the statement of activities.

Note 6. Deferred Compensation Plan

The Commission requires its full-time employees to participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The assets of the plan are held in a trust for the exclusive benefit of the participants and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this plan, and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. The plan permits the eligible employees to defer all or a portion of their salary up to federal income tax limits established each year by the Internal Revenue Service. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Commission funds the plan by making contributions to a Plan Administrator, on a monthly basis, at rates ranging from 7.5% to 12.5% of the employees' compensation. The contribution rate for employees is based on their employment longevity. The Plan Administrator offers a variety of investment alternatives directly to the participant. Commission employees may select from various mutual funds which are available in the plan. For the years ended June 30, 2025 and 2024, the Commission contributed $131,164 and $123,168, respectively, to the plan.

Note 7. Postemployment Health Care and Life Insurance Benefits

General Information about the Other Postemployment Benefits (OPEB) Plan

Plan Description

The Commission provides certain continuing health care and life insurance benefits for its retired employees. The Commission's OPEB Plan (the OPEB Plan) is a single-employer, defined benefit OPEB Plan administered by the Commission. The authority to establish and/or amend the obligation of the employer, employees, and retirees' rests with the Commission. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52, *Postemployment Benefits Other Than Pensions - Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria-Defined Benefit*.

Benefits Provided

Medical/dental/vision benefits are provided to employees upon actual retirement. The employer pays 75% of the medical coverage for the retiree and dependents. Employees are subject to retirement eligibility provisions as follows: age 55 and 10 years of service or, if earlier, 20 years of service at any age.

Note 7. Postemployment Health Care and Life Insurance Benefits (Continued)

General Information about the Other Postemployment Benefits (OPEB) Plan (Continued)

Employees Covered by Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	2
Active Plan Members	13
Total	15

Total OPEB Liability

The Commission's total OPEB liability of $280,197 was measured as of June 30, 2025, the end of the fiscal year.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases, Average Including Inflation	3.0%, including inflation
Investment Rate of Return	3.93% annually (Beginning of Year to Determine ADC) 5.20% annually (As of End of Year Measurement Date)
Healthcare Cost Trend Rates	Gretzen model, with an initial trend of 6%
Mortality	SOA RPH-2014 White Collar with fully generational projection using the MP-2014 projection scale.

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Note 7. Postemployment Health Care and Life Insurance Benefits (Continued)

Changes in the Total OPEB Liability

Balance at July 1, 2024	$ 318,495
Changes for the Year	
Service Cost	4,889
Interest Cost	12,344
Differences Between Expected and Actual Experience	
Changes in Assumptions	(36,801)
Benefit Payments	(18,730)
Net Changes for the Year	(38,298)
Balance as of June 30, 2025	$ 280,197

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.0% Decrease	5.20% Discount Rate	1.0% Increase
Total OPEB Liability	$ 308,474	$ 280,197	$ 256,269

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the Commission, as well as what the Commission's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.0%) or 1-percentage-point higher (7.0%) than the current healthcare trend rates:

	1.0% Decrease	6% Healthcare Cost Trend Rate	1.0% Increase
Total OPEB Liability	$ 254,620	$ 280,197	$ 310,000

Note 7. Postemployment Health Care and Life Insurance Benefits (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the Commission recognized OPEB expense of $43,111. At June 30, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual		
Experience	$ 74,818	$ (250,493)
Change in Assumptions	126,504	(144,338)
Total	$ 201,322	$ (394,831)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	$ 60,343
2027	18,679
2028	6,412
2029	6,412
2030	6,412
Thereafter	95,251
Total	$ 193,509

Note 8. Long-Term Liabilities

The following is a summary of long-term debt activity of the Commission for the year ended June 30, 2025:

	Revenue Bonds
Balance at July 1, 2024	$ 301,642
Retirements	(43,815)
Balance at June 30, 2025	$ 257,827

Note 8. Long-Term Liabilities (Continued)

Long-term debt was composed of the following at June 30, 2025:

Revenue Bonds	
$300,000 Louisiana Local Government Environmental Facilities abd Community Development Revenue Bonds payable with monthly interest payments at 3.0% per annum through May 15, 2030, secured by the revenues of the Commission.	$ 158,653
$150,000 Revenue bond payable with monthly interest payments at 2.44% per annum through October 15, 2031, secured by the revenues of the Commission.	99,174
Total	$ 257,827

The future debt service requirements of the bonds are as follows:

Year Ending June 30,	**Revenue Bonds**	
	Principal	**Interest**
2026	45,060	$ 6,407
2027	46,349	5,314
2028	44,993	3,990
2029	49,035	2,629
2030	50,220	1,680
Thereafter	22,170	427
Total	$ 257,827	$ 20,447

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
For the Year Ended June 30, 2025

	Budget			Variance with Final Budget (Unfavorable)
	Original	Final	Actual	Favorable
Revenues				
Federal Funding	$ 3,680,000	$ 2,529,000	$ 2,334,947	$ (194,053)
Local Funding	459,100	332,600	242,422	(90,178)
State Grant Funding	-	-	63,166	63,166
In-Kind Revenue	-	-	22,737	22,737
Rental Income	-	-	67,250	67,250
Other Income	-	-	2,773	2,773
Total Revenues	4,139,100	2,861,600	2,733,295	(128,305)
Expenditures				
Advertising and Promotions	26,000	25,000	25,386	(386)
Auto Insurance	3,600	3,600	3,067	533
Bad Debt	-	-	26,601	(26,601)
Capital Outlay	-	-	39,303	(39,303)
Computer and Software Support	6,600	15,600	12,798	2,802
Computer Hardware and Software	35,000	45,000	42,366	2,634
Consultant Fees	1,290,000	475,000	195,571	279,429
Contractual	5,000	-	189,312	(189,312)
Debt Service - Principal	59,000	59,000	43,815	15,185
Debt Service - Interest	9,000	9,000	7,850	1,150
Deferred Compensation	170,000	140,000	131,164	8,836
Dues and Subscriptions	11,500	6,000	7,394	(1,394)
Equipment Purchases	20,000	20,000	-	20,000
General Insurance	12,000	12,000	31,259	(19,259)
Group Insurance	270,000	250,000	251,175	(1,175)
Legal and Accounting	150,000	145,000	145,687	(687)
Meeting Expense	8,500	7,000	5,535	1,465
Miscellaneous	8,700	7,500	-	7,500
Office Supplies	21,000	15,500	15,468	32
Payroll Taxes	55,000	31,000	30,855	145
Postage	200	200	73	127
Professional Education	35,000	8,000	14,965	(6,965)
Publishing	4,400	1,000	233	767
Rent (In-Kind)	-	15,000	22,737	(7,737)
Repairs and Maintenance	38,000	38,000	36,623	1,377
Salaries	1,561,400	1,317,400	1,306,583	10,817
Telephone	16,000	16,000	13,394	2,606
Travel	33,500	26,000	29,112	(3,112)
Utilities	18,600	18,600	17,518	1,082
Vehicle Expenses	15,000	45,000	1,677	43,323
Total Expenditures	3,883,000	2,751,400	2,647,521	103,879
Net Change in Fund Balance	$ 256,100	$ 110,200	85,774	$ (24,426)
Fund Balance, Beginning of Year			378,410	
Fund Balance, End of Year			$ 464,184	

See independent auditor's report.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	**$ 4,889**	$ 37,231	$ 31,790	$ 50,678	$ 49,202	$ 35,458	$ 22,593	$ 25,249
Interest Cost	**12,344**	15,931	12,895	10,954	9,223	15,622	13,687	12,293
Differences between Expected and Actual Experience	-	(164,085)	30,447	(57,921)	34,593	(209,245)	30,477	11,853
Changes in Assumptions	**(36,801)**	39,091	(7,375)	(129,411)	4,041	129,890	27,098	(17,953)
Benefit Payments	**(18,730)**	(17,670)	(8,129)	(7,705)	(8,025)	(7,607)	(7,595)	(7,199)
Net Change in OPEB Liability	**(38,298)**	(89,502)	59,628	(133,405)	89,034	(35,882)	86,260	24,243
Total OPEB Liability - Beginning	**318,495**	407,997	348,369	481,774	392,740	428,622	342,362	318,119
Total OPEB Liability - Ending	**$ 280,197**	$ 318,495	$ 407,997	$ 348,369	$ 481,774	$ 392,740	$ 428,622	$ 342,362
Covered Employee Payroll	**$ 1,064,264**	$ 1,033,266	$ 1,135,030	$ 1,101,971	$ 1,173,665	$ 1,139,481	$ 1,049,984	$ 1,019,402
Net OPEB Liability as a Percentage of Covered Employee Payroll	**26.33%**	30.82%	35.95%	31.61%	41.05%	34.47%	40.82%	33.58%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2025.

Changes in Assumptions. The discount rate as of June 30, 2025 was 5.20% and it changed from 3.93%.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Indirect Cost Allocation
For the Year Ended June 30, 2025

	Administrative Expenses	Adjustments to Arrive at Allocable Cost	Allocable Administrative Cost
Expenses			
Advertising and Promotions	$ 2,934	$ -	$ 2,934
Auto Insurance	3,066	-	3,066
Bad Debt	26,601	(26,601)	-
Capital Outlay	39,303	(39,303)	-
Computer and Software Support	12,798	-	12,798
Computer Hardware and Software	27,946	-	27,946
Consultant Fees	-	-	-
Contractual	15,000	-	15,000
Debt Service	51,665	(51,665)	-
Deferred Compensation	131,164	-	131,164
Depreciation	-	58,010	58,010
Dues and Subscriptions	3,066	-	3,066
General Insurance	31,259	-	31,259
Group Insurance	251,175	-	251,175
In-Kind Expenses	22,737	-	22,737
Legal and Accounting	139,160	-	139,160
Meeting Expense	5,404	-	5,404
Office Supplies	21,445	-	21,445
Payroll Taxes	30,856	-	30,856
Postage	73	-	73
Professional Education	2,130	-	2,130
Repairs and Maintenance	36,622	-	36,622
Salaries	267,035	-	267,035
Telephone	13,395	-	13,395
Travel	5,378	-	5,378
Utilities	17,518	-	17,518
Vehicle Expenses	1,677	-	1,677
Total Expenses	$ 1,159,407	$ (59,559)	$ 1,099,848

Reconciliation of Allocable General and Administrative Costs to General Fund Expenditures	
Allocable General and Administrative Costs	$ 1,099,848
Add:	
Capital Outlay	39,303
Debt Service	51,665
Bad Debt	26,601
Deduct:	
Depreciation	(58,010)
Management and General Expenses	$ 1,159,407

See independent auditor's report.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Indirect Cost Allocation (Continued)
For the Year Ended June 30, 2025

Direct Salary Costs	
DOTD Metropolitan Planning Grant (PLANNING)	$ 426,214
DOTD Regional Strategic Highway Safety Plan (RSHSP)	98,115
DOTD Travel Demand Management Program (TDM)	164,814
OCD Regional Capacity Building Grant (LWI)	113,487
DOTD Federal Transit Administration Grant (FTA)	34,608
EDA Planning Grant (EDA)	20,807
Delta Regional Authority (DRA)	32,738
FHA Safe Streets For All (SS4A)	51,262
EPA Climate Pollution Reduction Grant (CPRG)	97,504
Total Direct Salary Costs for Programs	$ 1,039,549
Indirect Cost Allocation Computation	
Overhead Rate	1.058
Indirect Cost Rate	1.058
Overhead Rate Computation	
Adjusted Overhead Costs	$ 1,099,848
Total Direct Salary Cost	$ 1,039,549

See independent auditor's report.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Functional Expenses
For the Year Ended June 30, 2025

	Transit Planning	Economic Development	Total Program Expenses	Administrative Management and General	Total
Expenses					
Advertising and Promotions	$ 19,484	$ 2,967	$ 22,451	$ 2,934	$ 25,385
Auto Insurance	-	-	-	3,066	3,066
Bad Debt	-	-	-	26,601	26,601
Capital Outlay	-	-	-	39,303	39,303
Computer and Software Support	-	-	-	12,798	12,798
Computer Hardware and Software	11,572	2,848	14,420	27,946	42,366
Consultant Fees	195,571	-	195,571	-	195,571
Contractual	120,312	54,000	174,312	15,000	189,312
Debt Service	-	-	-	51,665	51,665
Deferred Compensation	-	-	-	131,164	131,164
Dues and Subscriptions	1,093	3,235	4,328	3,066	7,394
General Insurance	-	-	-	31,259	31,259
Group Insurance	-	-	-	251,175	251,175
In-Kind Expenses	-	-	-	22,737	22,737
Legal and Accounting	410	-	410	139,160	139,570
Meeting Expense	101	31	132	5,404	5,536
Office Supplies	106	33	139	21,445	21,584
Payroll Taxes	-	-	-	30,856	30,856
Postage	-	-	-	73	73
Professional Education	9,235	3,600	12,835	2,130	14,965
Publishing	233	-	233	-	233
Repairs and Maintenance	-	-	-	36,622	36,622
Salaries	872,517	167,032	1,039,549	267,035	1,306,584
Telephone	-	-	-	13,395	13,395
Travel	18,082	5,652	23,734	5,378	29,112
Utilities	-	-	-	17,518	17,518
Vehicle Expenses	-	-	-	1,677	1,677
Total Expenses	1,248,716	239,398	1,488,114	1,159,407	2,647,521
Indirect Cost Allocations	972,889	186,518	1,159,407	(1,159,407)	-
Total Expenses Plus Indirect Cost Allocations	$ 2,221,605	$ 425,916	$ 2,647,521	$ -	$ 2,647,521

See independent auditor's report.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head
Jamie Setze, Executive Director

Purpose	Amount
Salary	$173,155
Benefits - Insurance	$22,576
Benefits - Retirement	$21,644
Benefits - Auto Insurance on CRPC Vehicle	$2,890
Car Allowance	$0
Personal Use Auto (from W-2)	$1,445
Per Diem	$0
Reimbursements	$0
Travel (CRPC Vehicle Costs and Other Travel)	$1,678
Dues and Subscriptions	$0
Conference travel	$6,567
Continuing Professional Education Fees	$1,310
Housing	$0
Unvouchered Expenses	$0
Office Expenses	$0

See independent auditor's report.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number		Pass-Through Entity Identifying Number	Federal Expenditures
United States Department of Commerce				
Direct Program				
Economic Development Administration Area				
Economic Development Support for Planning Organizations	11.302		2019-2024	$ 4,464
Economic Development Support for Planning Organizations	11.302		2025-2027	31,990
Total United States Department of Commerce				36,454
Delta Regional Authority				
Direct Program				
Delta Local Development District Assistance	90.202		None	22,000
Total Delta Regional Authority				22,000
United States Envionrmental Protection Agency				
Direct Program				
Climate Pollution Reduction Grant	66.046	*	None	418,020
Total United States Environmental Protection Agency				418,020
United States Department of Transportation				
(Passed through the Louisiana Department of Transportation and Development)				
Highway Planning and Construction Cluster				
Regional Strategic Highway Safety Plan	20.205		H.013502	228,649
Travel Demand Management	20.205		H.012730	394,996
Metropolitan Transportation Planning Program	20.205		H.972422.1	770,996
Total Highway Planning and Construction Cluster				1,394,641
Safe Streets for all	20.939		None	173,086
Federal Transit - Formula Grants (Urbanized Area Formula Program)				
MPO Planning	20.505		LA-2019-018	55,114
Formula Grants for Rural Areas and Tribal Transit Program	20.509		LA-2019-018	8,353
Total United States Department of Transportation				1,631,194
United States Department of Housing and Urban Development				
Passed through the Louisiana Office of Community Development				
CDBG Entitlement Grants				
Regional Capacity Building Grant	14.228	*	None	227,279
Total United States Department of Housing and Urban Development				227,279
Total Expenditures of Federal Awards				$ 2,334,947

***** Indicates major program.

See independent auditor's report and notes to schedule of expenditures of federal awards.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Note 1. General

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the Capital Region Planning Commission (the Commission), Baton Rouge, Louisiana. The Commission's reporting entity is defined in Note 1 of the Commission's financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Commission and is presented on the modified accrual basis of accounting.

Note 3. Matching Revenues

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

Note 4. De Minimus Cost Rate

During the year ended June 30, 2025, the Commission did elected to use the 10% de minimus cost rate for the Regional Capacity Building Grant as covered in §200.414 of the Uniform Guidance.

Note 5. Amounts Passed through Sub-Recipients

During the year ended June 30, 2025, the Commission did not pass through any federal funding to sub-recipients.

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

Independent Auditor's Report

To the Commissioners of the
Capital Region Planning Commission
Baton Rouge, Louisiana

We have audited, 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, the financial statements of the governmental activities and the major fund of the Capital Region Planning Commission (the Commission) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated November 26, 2025.

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

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

Our consideration of internal control 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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Commission'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as finding 2025-001.

Response to Finding
Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the response.

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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
November 26, 2025

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

Independent Auditor's Report

To the Commissioners of the
Capital Region Planning Commission
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited the Capital Region Planning Commission's (the Commission) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended June 30, 2025. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's federal programs.

Auditor's Responsibility for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above have occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirement of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
November 26, 2025

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Part I. Summary of Auditor's Results

Financial Statements

1.	Type of auditor's report issued:	Unmodified
2.	Internal control over financial reporting and compliance and other matters:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
	c. Noncompliance material to the financial statements	Yes
3.	Management letter comment provided?	None

Federal Awards

4.	Internal control over major programs	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
5.	Type of auditor's report issued on compliance for major programs	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	None
7.	Identification of major program:	
	14.228 - Regional Capacity Building Grant	
	66.046 - Climate Pollution Reduction Grant	
8.	Dollar threshold used to distinguish between Type A and B programs	$750,000
9.	Auditee qualified as a low-risk auditee under Uniform Guidance	Yes

Part II. Financial Statement Audit

2025-001 - Public Participation in Budget Process

Condition:
The Commission did not publish the required notice to make it available to the public.

Criteria:
Revised Statute 39:1307 requires governments to publish a notice within ten days of the public hearing notifying the public that the budget is available for inspection and the time and place of the budget hearing.

Cause:
Oversight by management.

Effect:
Noncompliance with state law.

Recommendation:
The Commission should ensure that the required notice is published and made available to the public within ten days of the budget public hearing.

Management Response:
The Commission will publish the required notice within ten days of the budget public hearing.

Part III. Major Federal Award Program Audit

None.

CAPITAL REGION PLANNING COMMISSION
BATON ROUGE, LOUISIANA
Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2025

2024-001 Cyber Incident and Loss of Funds

This finding has been resolved.

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AGREED-UPON PROCEDURES REPORT

Capital Region Planning Commission

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period July 1, 2024 - June 30, 2025

To the Members of the
Capital Region Planning Commission
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Capital Region Planning Commission's (the Commission) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2024 through June 30, 2025. The Commission's management is responsible for those C/C areas identified in the SAUPs.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year July 1, 2024 through June 30, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

   ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

viii. ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were observed on policies and procedures for all categories except for Information Technology Disaster Recovery/Business Continuity (xi). We observed that for xi, the periodic testing/verification of backups is not addressed.

3) Bank Reconciliations

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

   i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

   ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date of the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

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

   Results: No exceptions were observed in the performance of these procedures.

10) ***Ethics***

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

   i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

   ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

   Results: No exceptions were observed in the performance of these procedures.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that it includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

v. Amount of time it took to resolve each complaint.

Results: We observed one exception as the annual sexual harassment report was not dated before February 1st. No other exceptions were found as a result of these procedures.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in LLA's SAUP, and the results 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.

LaPorte

A Professional Accounting Corporation

Baton Rouge, LA
November 26, 2025

CAPITAL REGION PLANNING COMMISSION

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December 3, 2025

Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: SAUP Agreed-Upon Procedures

The management of Capital Region Planning Commission wishes to provide the following responses relative to the results of the 2025 statewide agreed-upon procedures engagement:

1. In response to the results of the Written Policies and Procedures section, the Commission will amend its written policies and procedures for Information Technology to include testing/verification of backups.

2. In response to the results of the Prevention of Sexual Harassment procedures, management will ensure that the Commission's Annual Sexual Harassment report is dated on or before February 1st.

Sincerely,

James C. Setze

Jamie Setze
Executive Director