

RAPIDES SENIOR CITIZENS CENTERS, INC.
Pineville, Louisiana

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORTS**

June 30, 2023

**RAPIDES SENIOR CITIZENS CENTERS, INC.
PINEVILLE, LOUISIANA**

**FINANCIAL STATEMENTS AND AUDITORS' REPORTS
FOR THE YEAR ENDED JUNE 30, 2023**

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| Independent Auditors' Report | 1 |
| Financial Statements | |
| Statement of Financial Position | 4 |
| Statement of Activities | 5 |
| Statement of Functional Expenses | 6 |
| Statement of Cash Flows | 7 |
| Notes to the Financial Statements | 8 |
| Other Report Required by <i>Government Auditing Standards</i> | |
| 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> | 14 |
| Schedule of Audit Findings | 16 |
| Schedule of Prior Year Findings | 17 |
| Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer | 18 |
| INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES | 19 |
| STATEWIDE AGREED-UPON PROCEDURES SCHEDULE OF PROCEDURES, RESULTS AND MANAGEMENT'S RESPONSE | 20 |

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

I have audited the accompanying financial statements of Rapides Senior Citizens Center, Inc., (a non-profit, quasi-public organization) as of and for the year ended June 30, 2023, and the related notes to the financial statements which collectively comprise the Council's basic financial statements as listed in the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Rapides Senior Citizens Center, Inc., as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Basis for Opinions

I conducted my 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 and *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Rapides Senior Citizens Center, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Management's Responsibilities for the Financial Statements

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

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 entity'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 Responsibilities for the Audit of the Financial Statements

My 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 my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

exercise professional judgement and maintain professional skepticism throughout the audit.

identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer schedule 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, I have also issued my report dated December 22, 2023 on my consideration of the Council'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 an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 22, 2023, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat
Certified Public Accountant
December 22, 2023

RAPIDES SENIOR CITIZENS CENTERS, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

Current Assets :

| | |
|---------------------------|----------------|
| Cash and Cash Equivalents | \$ 366,180 |
| Investments | 75,427 |
| Due From Molly Wise | 6,116 |
| Total Current Assets | <u>447,723</u> |

Property & Equipment :

| | |
|--------------------------------|-----------------|
| Furniture and Equipment | 1,099 |
| Leasehold Improvements | 94,371 |
| Vehicles | 175,768 |
| Less: Accumulated Depreciation | <u>(70,454)</u> |
| Net Property and Equipment | <u>200,784</u> |

TOTAL ASSETS

\$ 648,507

LIABILITIES AND NET ASSETS

Current Liabilities :

| | |
|------------------------------|--------------|
| Accounts Payable | \$ 13,230 |
| Accrued Withholdings Payable | <u>3,275</u> |
| Total Current Liabilities | 16,505 |

Net Assets - Without Donor Restrictions

632,002

TOTAL LIABILITIES AND NET ASSETS

\$ 648,507

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, 2023

| | Without Donor Restrictions | With Donor Restrictions | TOTAL |
|--|---------------------------------------|------------------------------------|--------------|
| INCREASES IN NET ASSETS | | | |
| Support and Revenues | | | |
| Governor's Office of Eldery Affairs: | \$ - | \$ - | \$ - |
| Senior Center | - | 194,418 | 194,418 |
| Cenla Area Agency on Aging, INC | - | 342,433 | 342,433 |
| Rapides Parish Police Jury | 406,374 | - | 406,374 |
| Transportation Fees | - | 9,040 | 9,040 |
| Visible Horizons | 19,685 | - | 19,685 |
| Participant Contributions | - | 64,534 | 64,534 |
| Investment Income | 1,184 | - | 1,184 |
| Net Assets Released from Restrictions: | | | |
| Restrictions Satisfied by Payments | 610,425 | (610,425) | - |
| Total Support and Revenues | 1,037,668 | - | 1,037,668 |
| DECREASES IN NET ASSETS | | | |
| Expenses | | | |
| Program -Senior Services | 929,507 | - | 929,507 |
| General and Supporting | 163,344 | - | 163,344 |
| Total Expenses | 1,092,851 | - | 1,092,851 |
| CHANGE IN NET ASSETS | (55,183) | - | (55,183) |
| NET ASSETS , BEGINNING OF YEAR | 687,185 | - | 687,185 |
| NET ASSETS, END OF YEAR | \$ 632,002 | \$ - | \$ 632,002 |

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

RAPIDES SENIOR CITIZENS CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

June 30, 2023

| | <u>Senior Services</u> | <u>Supporting</u> | <u>TOTAL</u> |
|-------------------------------|----------------------------|-------------------|---------------------|
| Operating Expenses | | | |
| Salaries | \$ 357,734 | \$ 119,245 | \$ 476,979 |
| Payroll Taxes & Benefits | 27,359 | 9,120 | 36,479 |
| Outside Professional Services | 15,980 | - | 15,980 |
| Travel | 14,082 | 4,694 | 18,776 |
| Operating Services | 314,109 | - | 314,109 |
| Operating Supplies | 22,274 | - | 22,274 |
| ARP Material Aids | 111,892 | - | 111,892 |
| Printing | - | 1,294 | 1,294 |
| Office Supplies | - | 324 | 324 |
| Equipment Rentals | 3,366 | 374 | 3,740 |
| Janitorial | - | - | - |
| Vehicle Maintenance & Fuel | 34,906 | 6,450 | 41,356 |
| Miscellaneous | 44 | 1,238 | 1,282 |
| Postage | - | 9,972 | 9,972 |
| Utilities/Sanitation | - | 5,334 | 5,334 |
| Telephone & Internet | 15,897 | 5,299 | 21,196 |
| Total Operating Expenses | <u>917,643</u> | <u>163,344</u> | <u>1,080,987</u> |
| Depreciation | 11,864 | - | 11,864 |
| Total Functional Expenses | <u>\$ 929,507</u> | <u>\$ 163,344</u> | <u>\$ 1,092,851</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, 2023**

Cash Flows From Operating Activities :

| | |
|--|-------------|
| Change in net assets | \$ (55,183) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities : | |
| Depreciation | 11,864 |
| (Increase) Decrease in operating assets: | |
| Accounts Receivable | (6,116) |
| Increase (Decrease) in operating liabilities : | |
| Accounts payable | 8,758 |
| Accrued Expenses | 291 |

Net Cash Provided by Operating Activities: (40,386)

Cash Flows From (Used) in Investing Activities:

| | |
|------------------------------------|----------|
| Purchase of Property and Equipment | (95,470) |
| Purchase of Investments | (5) |

Net Increase (Decrease) in Cash and Cash Equivalents (135,861)

Cash, Beginning of Year, July 1, 2022 502,041

Cash, End of Year, June 30, 2023 \$ 366,180

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.
4. There were no non-financial transactions

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

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2023

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 adopted the requirements of the Financial Accounting Standards Board's (FASB) Accounting Standards Update No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This update addresses net asset classification. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

All of the Center's net assets were considered net assets without donor restrictions for the fiscal year ended June 30, 2023. It is the Center's policy to report donor-restricted revenues whose restrictions are met in the same reporting period as support and revenues without donor restrictions.

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, 2023

NOTES TO FINANCIAL STATEMENTS

Accounts Receivable

Accounts receivable are charged to expense when they become uncollectible. Accounts receivable at June 30, 2023 consisted of amounts due from the Molly Wise organization.

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 2021, 2022 and 2023. 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, 2023

NOTES TO FINANCIAL STATEMENTS

Senior Center Program- The Senior Center Program is used to account for legislative appropriations 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 through the Cenla Area Agency on Aging, Inc. The Center served approximately 56,000 congregate meals.

NOTE 4 PROPERTY AND EQUIPMENT

A summary of changes in property and equipment and accumulated depreciation at June 30, 2023:

| | <u>6/30/2022</u> | <u>Additions</u> | <u>Deletions</u> | <u>6/30/2023</u> |
|--------------------------------|-------------------|------------------|------------------|-------------------|
| Furniture and Equipment | \$ 129,332 | \$ 1,099 | \$ (129,332) | \$ 1,099 |
| Vehicles | 175,768 | - | - | 175,768 |
| Leasehold Improvements | - | 94,371 | - | 94,371 |
| Totals | <u>305,100</u> | <u>95,470</u> | <u>(129,332)</u> | <u>271,238</u> |
| Less: Accumulated Depreciation | <u>187,921</u> | | | <u>70,454</u> |
| Net | <u>\$ 117,179</u> | | | <u>\$ 200,784</u> |

Depreciation expense for the year ended June 30, 2023 was \$ 11,864.

NOTE 5 COMPENSATED ABSENCES

Accrued annual leave as of June 30, 2023 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.

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, 2023 were \$ 390,105 and the book balances were \$ 366,180 .

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:

RAPIDES SENIOR CITIZENS CENTER, INC.

June 30, 2023

NOTES TO FINANCIAL STATEMENTS

- 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 Centers. 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, 2023. 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 SIGNIFICANT 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, 2023

NOTES TO FINANCIAL STATEMENTS

NOTE 10 FUNCTIONAL EXPENSE ALLOCATION

The cost of providing the various programs and other activities have been summarized in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Some expenses are charged directly to program or support services based on specific identification.

NOTE 12 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 22, 2023, which is the date the financial statements were available to be issued. There were no events that required disclosure.

NOTE 13 NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by the donors. There were no donor restricted net assets at June 30, 2023.

NOTE 14 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Center's financial assets at June 30, 2023, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor imposed restrictions of internal designations.

Financial assets:

| | |
|---|-------------------|
| Cash and cash equivalents | \$ 366,180 |
| Investments | 75,427 |
| Accounts Receivable | 6,116 |
| Less amount unavailable to meet cash needs within one year | <u>(6,116)</u> |
| Total financial assets available to meet cash needs for general expenditure | <u>\$ 441,607</u> |

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

**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.
Pineville, Louisiana

I have audited the financial statements of the Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2023, and the related notes to the financial statements and have issued my report thereon dated December 22, 2023. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States and Louisiana Governmental Audit Guide.

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. 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.

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 or material weaknesses. Given these limitations, I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

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 financial statements. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of 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
December 22, 2023

RAPIDES SENIOR CITIZENS CENTER, INC.
SCHEDULE OF FINDINGS
For The Year Ended June 30, 2023

I have audited the financial statements of Rapides Senior Citizens Center, Inc. as of and for the year ended June 30, 2023, and have issued my report thereon dated December 22, 2023. 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, 2023 resulted in an unmodified 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

Section 11-Financial Statement Findings

There were no financial statement findings

RAPIDES SENIOR CITIZENS CENTERS, INC.

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED**

June 30, 2023

There were no findings for the year ended June 30, 2022.

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

Year Ended June 30, 2023

Agency Head Name: Juanita Vanderhoven, Executive Director

| Purpose | Amount |
|--|---------------|
| Salary | \$ 70,000 |
| Benefits-Insurance | None |
| Benefits-Retirement | None |
| Accrued Leave | None |
| Car Allowance | None |
| Vehicle Provided By Government | None |
| Per Diem | None |
| Reimbursements | \$ 576 |
| Travel | None |
| Registration Fees | None |
| Conference Travel | None |
| Continuing Professional Education Fees | None |
| Housing | None |
| Unvouchered Expenses | None |
| Special Meals | None |

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

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

I have performed the procedures attached, which were agreed to by the Rapides Senior Citizens Center, Inc. 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, 2022 through June 30, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

Rapides Senior Citizens Center, Inc. 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 LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

I was engaged by Rapides Senior Citizens Center, Inc. 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*. I was 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, 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.

I am required to be independent of Rapides Senior Citizens Center, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



By: Paul Dauzat, CPA
Alexandria, Louisiana
December 22, 2023

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

| Agreed-Upon Procedure | Board (or Finance Committee) Exceptions Found | Managements' Response |
|---|---|------------------------------|
| <p>2 Obtain and review the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws in effect during the period.</p> <p>a) Observe that the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter or bylaws.</p> <p>b) Report whether the minutes reference or included monthly budget to actual comparisons on the general fund and any funds identified as major funds, as well as monthly financial statements.</p> <p>c) For Governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting referenced or included a formal plan to eliminate the negative unrestricted fund balance.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the finding(s) are resolved.</p> | <p>No</p> <p>No</p> <p>Not Applicable</p> <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

| Agreed-Upon Procedure | Bank Reconciliations Exceptions Found | Managements' Response |
|---|---|-----------------------|
| <p>3 Obtain a listing of client bank accounts from management and management's representation that listing is complete. Identify the main operating account.</p> <p>Using the listing provided by management select the main operating account and a minimum of four (4) additional accounts or all if less than four (5) and report whether:</p> <p>a) Bank reconciliations have been prepared within 2 months of the related statement closing date.(initialed and dated) (electronically logged)</p> <p>b) Bank reconciliations include evidence that a member of management or a board member who does not handle cash or issue checks has reviewed each bank reconciliation.</p> <p>c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.</p> | <p>No</p> <p>No</p> <p>Not Applicable</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGERMENTS' RESPONSE
For The Year Ended June 30, 2023**

| Collections (excluding EFTs) | | |
|--|--|--|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>4 Obtain a listing of cash/check/money order (cash) deposit sites and management's representation that the listing is complete. Select a minimum of five (5) or all if less than 5 deposit sites.</p> <p>5 For each deposit site, obtain a listing of collection locations and management's representation that listing is complete. Select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties or inquire of employees about their job duties and observe that job duties are properly segregated.</p> <p style="padding-left: 20px;">a) Employees responsible for cash collections do not share cash drawers/registers.</p> <p style="padding-left: 20px;">b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits unless another employee/official is responsible for reconciling collection documentation to the deposit.</p> <p style="padding-left: 20px;">c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p> <p style="padding-left: 20px;">d) The employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash unless another employee/official verifies the reconciliation.</p> | <p></p> <p></p> <p></p> <p>Yes</p> <p>No</p> <p>No</p> <p>No</p> | <p></p> <p></p> <p></p> <p>Limited staff 1 office person</p> <p></p> <p></p> <p></p> <p></p> |
| | 23 | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

| Collections (excluding EFTs) | | |
|--|--|--------------------------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>6 Obtain a copy of the bond or insurance policy for theft covering all employees who have access to cash and determine that the policy was in force during the period.</p> | No | |
| <p>7 Select (2) deposit dates for each of the bank accounts selected for procedure #3 above and obtain supporting documentation for each of the 10 deposits and:</p> <p style="padding-left: 40px;">a) observe that receipts are sequentially pre-numbered.</p> <p style="padding-left: 40px;">b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.</p> <p style="padding-left: 40px;">c) Trace the deposit slip total to the actual deposit per the bank statement.</p> <p style="padding-left: 40px;">d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than \$100.</p> <p style="padding-left: 40px;">e) Trace the actual deposit per the bank statement to the general ledger.</p> | <p>No</p> <p>No</p> <p>No</p> <p>Yes</p> <p>No</p> | <p>Most deposits are made weekly</p> |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

Non-Payroll Disbursements-General (excluding credit/debit/fuel card/P-card purchases or payments)

| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
|---|--|-----------------------|
| <p>8 Obtain a listing of entity disbursements locations from management and representation that listing is complete. Randomly select 5 locations or all if less than five (5).</p> <p>9 For each location above obtain a listing of employees involved with non-payroll purchasing and payment function. Obtain documentation of employee job duties and/or inquire of employees about their job duties and observe that job duties are properly segregated such that:</p> <ul style="list-style-type: none"> a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order. b) At least 2 employees are involved in processing and approving payments to vendors. c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes. d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments. <p>10 For each location selected under #8 above, obtain the non-payroll disbursement transaction population and obtain representation that the population is complete. Select 5 disbursements for each location and obtain supporting documentation for each transaction and:</p> | <p>No</p> <p>No</p> <p>Yes</p> <p>No</p> | <p>Limited Staff</p> |
| | 25 | |

RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023

| Non-Payroll Disbursements-General | | |
|--|-------------------------|--|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>a) Observe whether the disbursement matched the related original itemized invoice/billing statement.</p> <p>b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.</p> | <p>No</p> <p>Yes</p> | <p>Limited segregation All disbursements are prepared using a voucher system that is approved by the executive director</p> |
| <p>11 Using the entity's main operating account and the month selected in bank reconciliations procedure #3A, randomly select 5 non-payroll related electronic disbursements or all if less than 5 and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy, and (b) approved by the required number of authorized signers per the policy.</p> | <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
 STATEWIDE AGREED-UPON PROCEDURES
 SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
 For The Year Ended June 30, 2023**

| Credit Cards/Debit Cards/Fuel Cards | | |
|---|-------------------------------|-----------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>12 Obtain from management a listing of all active credit cards, bank debit cards and fuel cards including card numbers and the names of persons who maintained possession of the cards, and representation that list is complete.</p> <p>13 Randomly select 5 cards (or all if less than 5). Randomly select one monthly statement and obtain supporting documentation and:</p> <p style="padding-left: 40px;">a. Observe whether there is evidence that the monthly statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p style="padding-left: 40px;">b. Observe that finance charges and late fees were not assessed.</p> <p>14 Using the monthly statements selected under #12 above excluding fuel cards, randomly select 10 transactions (or all if less than 10) from each statement, and obtain supporting documentation for the transactions and observe it is supported by and original itemized receipt that identifies what was purchased, written documentation of the business purpose, and documentation of the individuals participating in meals (for meal charges only).</p> | <p>No</p> <p>No</p> <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
 STATEWIDE AGREED-UPON PROCEDURES
 SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
 For The Year Ended June 30, 2023**

| Travel and Expense Reimbursement | | |
|--|---|------------------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>15 Obtain from management a listing of all travel and related expense reimbursements and representation that listing is complete. Randomly select 5 reimbursements and obtain expense reimbursement form and supporting documentation.</p> <p style="padding-left: 40px;">a. If reimbursed using a per diem, observe the approved reimbursement rate is no more that those rates established either by the State of Louisiana or the U.S. General Services Administration.</p> <p style="padding-left: 40px;">b. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt of what was purchased.</p> <p style="padding-left: 40px;">c. Observe each reimbursement is supported by documentation of the business purpose and identifies the names of individuals participating.</p> <p style="padding-left: 40px;">d. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p> | <p>No</p> <p>Not Applicable</p> <p>No</p> <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

| Agreed-Upon Procedure | Payroll and Personnel Exceptions Found | Managements' Response |
|---|---|-----------------------|
| <p>17 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 employees/officials, obtain their personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p> | <p>No</p> | |
| <p>18 Select 1 pay period during the fiscal year. For the employees/officials selected above, obtain attendance records and leave documentation for the pay period and:</p> | | |
| <p>a) Observe employees documented their daily attendance and leave.</p> | <p>No</p> | |
| <p>b) Observe whether supervisors approved the attendance and leave of the employee or official.</p> | <p>No</p> | |
| <p>c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.</p> | <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

| Payroll and Personnel | | |
|--|-----------------------|-----------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>19 Obtain a listing of employees or officials that received termination payments during the year and representation that listing is complete. Select 2 employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculation and the termination policy. Agree the hours to the cumulative leave records, agree the pay rates to the authorized pay rates in the personnel files.</p> | <p>Not Applicable</p> | |
| <p>20 Obtain representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed by required deadlines.</p> | <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGERMENTS' RESPONSE
For The Year Ended June 30, 2023**

| Ethics | | |
|--|--|--|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>21 Using the five randomly selected employees/officials, from #17 above obtain ethics compliance documentation from management and:</p> <p style="padding-left: 40px;">a) Observe whether the documentation demonstrates each employee/official completed 1 hour of ethics training during the fiscal period.</p> <p style="padding-left: 40px;">b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.</p> | <p>Yes</p> <p>No evidence was obtained that indicated employee/official completed ethics training during the fiscal year.</p> <p>Yes</p> | <p>Some board members received ethics training through other organizations. In the future I will survey board members to ascertain whether they completed the training or not and obtain evidence of such.</p> |
| <p>22 Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.</p> | <p>Yes</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
 STATEWIDE AGREED-UPON PROCEDURES
 SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
 For The Year Ended June 30, 2023**

| Debt Service | | |
|---|-------------------------|------------------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>23 Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and representation that the listing is complete. Select all debt instruments, obtain supporting documentation, and observe State Bond commission approval was obtained.</p> | <p>Not Applicable</p> | |
| <p>24 Obtain a listing of bonds/notes outstanding at the end of the period and representation that the list is complete.</p> | <p>Not Applicable</p> | |

| Fraud Notice | | |
|--|-------------------------|------------------------------|
| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
| <p>25 Obtain a listing of misappropriations of public funds and assets during the fiscal period and representation that listing is complete. Select all misappropriations, obtain supporting documentation, and observe that the entity reported the misappropriations to the Legislative Auditor and the District Attorney of the parish is which the entity is domiciled.</p> | <p>Not Applicable</p> | |
| <p>26 Observe the entity has posted, on it's premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.</p> | <p>No</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023**

Information Technology Disaster Recovery/Business Continuity

| Agreed-Upon Procedure | Exceptions Found | Managements' Response |
|--|---|-----------------------|
| <p>27 Perform the following procedures, verbally discuss the results with management.</p> <p>a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.</p> <p>b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c) Obtain a listing of the entity's computers currently in use and their related locations and representation that the listing is complete. Select 5 computers or all if less than 5, and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.</p> | <p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p> | |
| <p>28 Randomly select 5 terminated employees, or all if less than 5, using the list of terminated employees obtained in procedure #9C and observe evidence that the selected terminated employees have been removed or disabled from the network.</p> | <p>Not Applicable</p> | |

**RAPIDES SENIOR CITIZENS CENTER, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGERMENTS' RESPONE
For The Year Ended June 30, 2023**

| Agreed-Upon Procedure | Sexual Harassment Exceptions Found | Managements' Response |
|---|--|--|
| <p>29 Using the selected employees/officials from #17 above, obtain sexual harassment training documentation and observe the documentation demonstrates each employee/official completed at least 1 hour of sexual harassment training during the calendar year.</p> | <p style="text-align: center;">Yes</p> <p>No evidence of sexual harassment training was obtained for officials/employees during the fiscal year.</p> | <p>We will commit to provide employees/officials the training in 2024.</p> |
| <p>30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website or in a conspicuous location on premises.</p> | <p style="text-align: center;">Yes</p> | |
| <p>31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R. S. 42:344:</p> | <p style="text-align: center;">Yes</p> <p>No report prepared</p> | <p>We will become familiar with the requirements to ensure compliance in the future.</p> |
| <p>a) Number and percentage of public servants in the agency who have completed the training requirements.</p> | <p style="text-align: center;">Yes</p> <p>See # 31 above</p> | |
| <p>b) Number of sexual harassment complaints received by the agency.</p> | <p style="text-align: center;">Yes</p> <p>See # 31 above</p> | |
| <p>c) Number of complaints which resulted in a finding that sexual harassment occurred.</p> | <p style="text-align: center;">Yes</p> <p>See # 31 above</p> | |
| <p>d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.</p> | <p style="text-align: center;">Yes</p> <p>See # 31 above</p> | |
| <p>e) Amount of time it took to resolve each complaint.</p> | <p style="text-align: center;">Yes</p> <p>See # 31 above</p> | |