

**AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
AND
AUDITORS' REPORTS**

June 30, 2023

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Avoyelles Council on Aging Marksville , Louisiana

June 30, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD &A)

The following discussion and analysis of Avoyelles Council on Aging's financial performance provides an overview of the Council's financial activities for the year ended June 30, 2023. Please read it in conjunction with the financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- > The Council showed a net decrease in overall net position of \$ 30,627 or 5% this year.
- > Net Capital Assets of the Council decreased by \$ 61,845 or 40%.
- > No deficit fund balances exist at year-end.
- > The unassigned fund balance for the Council's General Fund was \$ 396,907 at year-end, which is a \$ 18,691 increase from the prior year.

HOW TO USE THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of net position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the Council as a whole and present a longer-term view of the Council's finances. Fund financial statements begin on page 12. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Council's operations in more detail than the government-wide statements by providing information about the Council's most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately after this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. The auditor is providing varying degrees of assurance about Supplementary Financial Information Required by GASB Statement 34 and Supplementary Financial Information Required by GOEA that follow later in the reporting package. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

Reporting the Council as a Whole Using Government-Wide Statements

Our analysis of the Council as a whole begins on page 9. An important question to ask about the Council's finances is, "Is the Council as a whole better off or worse off as a result of the year's activities?" The Statement of net position and the Statement of Activities (referred to collectively as the Government-Wide financial Statements) report information about the Council as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar the to accounting method used by most private-sector companies. All current year revenues and expenses are taken into account regardless of when cash is received or paid.

The Government-Wide statements can be found on pages 9 and 10 and report the council's net assets and changes in them. Some of the net position are restricted which means they can only be used for a specific purpose. The Statement of net position is designed to present the financial position of the Council as of year-end. Over time, increases or decreases in the Council's net position are one indicator of whether its financial position is improving or deteriorating. However, to assess the overall financial position of the Council, you will need to consider other non-financial factors, such as the condition of the Council's capital assets and facilities, the addition or termination of grants and other revenue sources, and the expansion or contraction of programs and services.

The statement of activities provides information that shows how the Council's net position changed as a result of this year's activities. All of the Council's significant activities are reported in the Statement of Activities. These activities include a Health, Welfare, and Social Services function. The Health, Welfare, and Social Services function is comprised of various programs that include various supportive social services, nutritional services, and utility assistance. All activities of the Council are considered to be governmental activities. A governmental activity is one where the Council uses money it received from government grants and contracts, along with donations from the general public, or a segment of the general public, such as the elderly. In other words, the people benefiting from the services are not required to pay for what they receive. If the Council charged fees to cover all or most of the cost of providing a service, that activity would be classified as a business-type activity. The Council does not have any business-type activities.

Reporting the Council's Most Significant Funds Using Fund Financial Statements

Our analysis of the Council's major funds begins on page 12. The Fund Financial Statements can be found on pages 12 to 15 and provide detailed information about the most significant funds-not the Council as a whole. In the Fund Financial Statements you will see a General Fund and a variety of Special Revenue Funds. The General Fund is used to account for proceeds that are not legally restricted to expenditure for specified purposes. By using separate funds to track revenues and expenditures, we can control and manage funds for particular purposes or we can show that the fund is meeting legal responsibilities for using certain grants and other money.

The General Fund and Special Revenue Funds are considered governmental funds. Governmental funds focus on how money flows into and out of funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified* accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Council's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council's programs. We have presented the difference between the net position of governmental activities and the fund balances of the governmental funds in a reconciliation at the bottom of the Balance Sheet for Governmental Funds. In addition, the difference between the change in net position for the governmental funds and the change in net position for the governmental activities has been presented in a reconciliation on a separate page that follows the statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 to 28. You should read the notes before making assumptions or drawing conclusions about the Council's financial condition.

Supplementary Financial Information Required by GASB Statement 34

The Governmental Accounting Standards Board (GASB) Statement 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted annual budget. The schedules compare the original and final appropriated budgets to actual budget results for the Council's fiscal year. We have also opted to present positive and negative variances between the final budget and actual amounts.

Major funds are those funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds. In addition, a major fund could be a fund that does not meet these criteria but which we believe is important to present for the Council's financial statement users.

Management's Discussion and Analysis is also required supplementary information (RSI) by GASB Statement 34. However, it is presented as the first item in this reporting package and not with the other RSI by GASB statement 34.

Other Supplementary Financial Information Required by GOEA

The Council has also presented other required supplemental information in this report package.

The Governor's Office of Elderly Affairs (GOEA) has required the Council to present as schedules the information on pages 33 and 35. This information will be used by GOEA to verify the accuracy of information the Council submitted to it during the year and to help GOEA monitor certain compliance requirements set forth in the grants that it has with the Council.

AN ANALYSIS OF THE COUNCIL AS A WHOLE USING GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects condensed information on the Council's net position:

	<u>2022</u>	<u>2023</u>
Current and other assets	\$ 387,590	\$ 417,819
Capital Assets, net of depreciation	215,962	154,117
Total Assets	<u>603,552</u>	<u>571,936</u>
Current Liabilities	7,368	6,379
Other Liabilities	-	-
Total Liabilities	<u>7,368</u>	<u>6,379</u>
Invested in capital assets, net of related debt	215,962	154,117
Restricted	2,006	14,533
Unrestricted	378,216	396,907
Total net position	<u>\$ 596,184</u>	<u>\$ 565,557</u>

As of June 30, 2023, the Council "as a whole" had assets greater than its liabilities by \$ 565,557. The Council's total net position decreased from \$ 596,184 to \$ 565,557. This equates to an decrease of 5%.

The Council's unrestricted net position increased by \$ 18,691. About 70% of the Council's net position is unrestricted as of June 30, 2023. It is important that the Council have unrestricted net position so that we will have resources available to adapt to changes in the economy, emergencies, unexpected needs, and reduction in or termination of grant revenues by government agencies.

The Council's restricted net position increased by \$ 12,527 or 86%. Net position is reported as restricted when the constraints placed upon the asset's use are either (a) externally imposed by a grantor, contributor, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

The net position that has been invested in capital assets is presented net of any related outstanding debt incurred to acquire them.

AN ANALYSIS OF GOVERNMENTAL ACTIVITIES

Most of the Council's activities are funded by federal, state, and local grants. These grants amount to approximately 80% of the revenues of the Council in 2023 and 77% in 2022. Some of these grants are restricted which means that the money can only be used in certain programs. The amount of funds available from most of the grants remains rather constant from year to year, however, some grant amounts may change based upon the level of service by the Council under terms of the particular grant award.

The Council also receives donations from its clients and the general public. These revenues help to lessen the financial burden on the Council and allow it to maintain and expand services. Public support revenues represented 18% and 21% of the total revenues of 2023 and 2022 respectively.

The Council invests idle funds and is able to earn some interest on this money each year. The investment earnings are used or accumulated as necessary to meet expenses each year.

When reviewing the Government-Wide Statement of activities, there are relationships that are important to the understanding of the Council's operations. As you can see, the Council's largest activities are related to nutrition services. The Council's main focus is to meet the needs of the elderly citizens of Avoyelles Parish. There is a high demand for these services; therefore, resources are channels to meeting the demand.

AN ANALYSIS OF THE COUNCIL'S FUNDS USING GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund Balances

The Council showed a combined governmental fund balance of \$ 411,440 (as shown on the Fund Financial Statement's balance sheet at page 12) at the end of this year, which is a increase of \$ 31,218. However, when you look at the funds individually you will see that the Council's General Fund increased by \$ 18,691 this year, while the Special Revenue Funds had a combined fund balance increase of \$ 12,527.

In addition, the General Fund also transferred funds to cover the deficits of some of the Special Revenue Funds. The decrease in expenditures for the year is the main reason for the increase in the General Fund's fund balance this year.

Revenues

The combined fund revenues increased \$ 176,497 this year versus last year or 18%.

Expenditures

Total expenditures increased by \$ 130,165 this year, or 13%.

AN ANALYSIS OF THE GENERAL FUND BUDGET

The original and final budgets for the General, Title 111-B and Title 111C-2 funds are located in the Supplementary Financial Information Required by GASB Statement 34 section of this report on pages 29 to 32. When you review the budget versus actual schedule, you will note that the favorable and unfavorable variances are not very large. This is a result of the budget amendment process, which allows us the opportunity to use hindsight to adjust the forecast made at the beginning of the year, if necessary.

AN ANALYSIS OF CAPITAL ASSET AND DEBT ADMINISTRATION

At the end of the year, the Council had \$ 154,117 in fixed assets net of accumulated depreciation of \$ 876,731. This amounted to a net decrease of \$ 61,845 over last year.

Capital Assets, Net of Depreciation at Year End

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Land	\$45,500	\$45,500
Furniture & Equipment	-	707
Buildings & Improvements	78,861	101,966
Vehicles	29,756	67,789
	<u>\$154,117</u>	<u>\$215,962</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Council receives most of its funding from federal and state agencies passed through the Cenla Area Agency on Aging, Inc. Because of this, the source of income for the Council is rather steady. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. In setting the budget for fiscal year 2023, it was important that we deliver at least the same level of service to our clients and the public as we did in 2022. All of the Council's grants and contracts from the usual federal and state agencies have been approved for FY 2024. There have been no significant changes to the funding levels or terms of the grants and contracts. Accordingly, we have set our initial budget to provide the same programs and levels of service next year. There are no plans to add any significant programs for the next year.

CONTACTING THE COUNCIL'S MANAGEMENT

Our financial report is designed to provide government agencies and the general public an overview of the Council's finances and to demonstrate accountability for the money that it receives. If you have any questions about this report or wish to ask for more information, you should contact Sabrina Sonnier, the Council's Executive Director, at the Council's main office located at 224 S. Preston Street, Marksville, Louisiana, by phone at 318-253-9771.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Avoyelles Council on Aging, Inc.
Marksville, Louisiana

Report on the Financial Statements

Opinions

I have audited the accompanying financial statements of Avoyelles Council on Aging, 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 Avoyelles Council on Aging, 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. 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 Avoyelles Council on Aging, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Government Accounting Standards Board, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during by audit of the basic financial statements. I do not express an opinion or provide

any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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 Non-Major schedule, Schedule of fixed assets and Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are 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 Non-major, Fixed assets and Compensation , Benefits and Other Payments to Agency Head or Chief Executive Officer schedules are 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 November 15, 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 14, 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 14, 2023

GOVERNMENT WIDE FINANCIAL STATEMENTS

**AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA**

**STATEMENT OF NET POSITION
JUNE 30, 2023**

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 259,523
Grants and Contracts Receivable	133,044
Prepaid Van Match	<u>25,252</u>
Total Current assets	417,819
 Capital Assets (net of accumulated depreciation)	 <u>154,117</u>
 Total Assets	 <u>571,936</u>
Accounts Payable	5,868
Accrued Expenses	<u>511</u>
Total Current Liabilities	<u>6,379</u>
Net Position	
Investment in Capital Assets Less Debt	154,117
Restricted for:	
American Rescue	11,900
Utility Assistance	2,633
Unrestricted	<u>396,907</u>
 Total Net Position	 <u><u>\$ 565,557</u></u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA

GOVERNMENT WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Function/Programs	Program Revenues				Net (Expenses)
	Direct Expenses	In-Direct Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Increases (Decreases) in Net Position
Governmental Activities					Total Governmental Activities
Health, Welfare, & Social Services:					
Supportive Services:					
Other Services	\$ 89,499	\$ 25,307	\$ 23,033	\$ -	\$ (91,773)
Information and Assistance	36,403	10,269	9,364	-	(37,308)
Outreach	12,994	3,650	3,339	-	(13,305)
Transportation	240,611	67,940	61,904	-	(246,647)
Nutrition Services:					
Congregate Meals	64,874	18,319	26,313	-	(56,880)
Home Delivered Meals	83,294	23,520	39,740	-	(67,074)
Utility Assistance	1,679	-	1,243	-	(436)
National Family Caregiver Support:					
Respite Care	36,666	10,353	14,040	-	(32,979)
Other Services	36,666	10,354	14,040	-	(32,980)
American Rescue Plan					
Support Services	29,649	-	29,649	-	-
Congregate Meals	9,883	-	9,883	-	-
Home Delivered Meals	29,649	-	29,649	-	-
Caregiver	20,664	-	20,664	-	-
Transportation & Development Services	66,085	25,955	143,952	-	51,912
Other Senior Activities	148,989	60,532	475,120	-	265,599
Total Governmental Activities	<u>\$ 907,605</u>	<u>\$ 256,199</u>	<u>\$ 901,933</u>	<u>\$ -</u>	<u>(261,871)</u>
General Revenues:					
Grants and Contributions not restricted to specific programs					244,723
Unrestricted Investment Income					854
Total General Revenues					245,577
Loss on Disposal					(14,333)
Increase (Decrease) in Net Position					(30,627)
Net Position - Beginning of the year					596,184
Net Position - End of the year					<u>\$ 565,557</u>

**AVOYELLES COUNCIL ON AGING, INC
MARKSVILLE, LA.**

Reconciliation of The Balance Sheet to the Statement of Net Position

Year Ended June 30, 2023

Total Fund Balance (Fund Financial Statements)	\$ 411,440
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Amounts reported in the Statement of Net Position (Government-Wide
Financial Statements) are different because:

Capital assets used in governmental activities are
not financial resources and therefore are not reported
in governmental funds.

Cost of Assets	1,030,848
Accumulated Depreciation	<u>(876,731)</u>
	<u>154,117</u>

Total Net Position of government activities (Government-Wide financial statements)	<u><u>\$ 565,557</u></u>
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FUND FINANCIAL STATEMENTS

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Title III B	Title III C-2	American Rescue	Section 5311	Title 19	Non-Major Funds	Total
Assets								
Cash	\$ 249,038	\$ -	\$ -	\$ 7,852	\$ -	\$ -	\$ 2,633	\$ 259,523
Grants and Contracts Receivable	800	5,491	-	4,048	94,430	3,278	24,997	133,044
Prepaid Capital Outlay	25,252	-	-	-	-	-	-	25,252
Due from Special Revenue Funds	128,196	-	-	-	-	-	-	128,196
Total Assets	<u>\$ 403,286</u>	<u>\$ 5,491</u>	<u>\$ -</u>	<u>\$ 11,900</u>	<u>\$ 94,430</u>	<u>\$ 3,278</u>	<u>\$ 27,630</u>	<u>\$ 546,015</u>
Liabilities								
Accounts Payable	5,868	-	-	-	-	-	-	5,868
Accrued Expenses	511	-	-	-	-	-	-	511
Due To General Fund	-	5,491	-	-	94,430	3,278	24,997	128,196
Total Liabilities	<u>6,379</u>	<u>5,491</u>	<u>-</u>	<u>-</u>	<u>94,430</u>	<u>3,278</u>	<u>24,997</u>	<u>134,575</u>
Fund Balances:								
Restricted for:								
Utility Assistance	-	-	-	-	-	-	2,633	2,633
American Rescue	-	-	-	11,900	-	-	-	11,900
Unassigned	396,907	-	-	-	-	-	-	396,907
Total Fund Balances	<u>396,907</u>	<u>-</u>	<u>-</u>	<u>11,900</u>	<u>-</u>	<u>-</u>	<u>2,633</u>	<u>411,440</u>
Total Liabilities and Fund Balances	<u>\$ 403,286</u>	<u>\$ 5,491</u>	<u>\$ -</u>	<u>\$ 11,900</u>	<u>\$ 94,430</u>	<u>\$ -</u>	<u>\$ 27,630</u>	

Amounts reported for governmental activities in the statement of net position are different because:
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.
Net Position of Governmental Activities

154,117
\$ 565,557

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>	<u>Title IIC-2</u>	<u>Title III-B</u>	<u>American Rescue</u>	<u>Title 19</u>	<u>Non-Major Funds</u>	<u>Totals</u>
Revenues							
Intergovernmental:							
Governor's Office of Elderly Affairs	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	82,628	-	-	-	-	-	82,628
Supplemental Senior Ctr.	10,912	-	-	-	-	-	10,912
Passed Through Cenla Area							
Agency on Aging, Inc.	6,400	4,711	65,894	101,745	-	57,669	236,419
La. Dept of Transportation	363,279	-	-	-	-	-	363,279
La. Dept of Health and Hospitals	-	-	-	-	143,952	-	143,952
Energy Receipts	-	-	-	-	-	1,243	1,243
Public Contributions	86,559	5,239	-	-	-	24,793	116,591
In-Kind Revenue	37,764	29,790	31,746	-	-	-	99,300
Rental Income	20,400	-	-	-	-	-	20,400
Interest Income	854	-	-	-	-	-	854
Total Revenues	<u>708,796</u>	<u>39,740</u>	<u>97,640</u>	<u>101,745</u>	<u>143,952</u>	<u>83,705</u>	<u>1,175,578</u>
Expenditures							
Health, Welfare & Social Services							
Current:							
Salaries	66,502	36,430	236,711	48,400	42,731	112,726	543,500
Fringe	5,455	3,691	24,181	5,326	4,079	10,877	53,609
Travel	39,298	4,623	5,539	878	412	6,657	57,407
Operating Services	22,287	29,733	138,795	12,652	43,087	36,815	283,369
Operating Supplies	1,444	1,323	44,008	2,330	1,108	7,706	57,919
Other Costs	18,390	1,224	5,693	20,259	623	2,451	48,640
Utility Assistance	-	-	-	-	-	616	616
In-Kind Expenses	37,764	29,790	31,746	-	-	-	99,300
Total Expenditures	<u>191,140</u>	<u>106,814</u>	<u>486,673</u>	<u>89,845</u>	<u>92,040</u>	<u>177,848</u>	<u>1,144,360</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>517,656</u>	<u>(67,074)</u>	<u>(389,033)</u>	<u>11,900</u>	<u>51,912</u>	<u>(94,143)</u>	<u>31,218</u>
Other Financing Sources (Uses)							
Operating Transfers In	508,732	67,074	389,033	-	-	94,770	1,059,609
Operating Transfers Out	<u>(1,007,697)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(51,912)</u>	<u>-</u>	<u>(1,059,609)</u>
Total Other Financing Sources (Uses)	<u>(498,965)</u>	<u>67,074</u>	<u>389,033</u>	<u>-</u>	<u>(51,912)</u>	<u>94,770</u>	<u>-</u>
Net Increase (Decrease) in Fund Balances	18,691	-	-	11,900	-	627	31,218
Fund Balance, Beginning of Year	<u>378,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,006</u>	<u>380,222</u>
Fund Balance, End of Year	<u>\$ 396,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,900</u>	<u>\$ -</u>	<u>\$ 2,633</u>	<u>\$ 411,440</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LOUISIANA

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental
Funds to the Statement of Activities**

Year Ended June 30, 2023

Net Increase (Decrease) in fund balances - total governmental funds	\$ 31,218
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount that capital outlays and deletions exceed depreciation expense in the current period.

(61,845)

Increase (Decrease) in net position of governmental activities	<u>\$ (30,627)</u>
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The accompanying notes are an integral part of this statement.

NOTE 1 Purpose of the Council on Aging and Summary of Significant Accounting Policies

A. Purpose of the Council on Aging

The purpose of the Council is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in the parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA) and other departments of state and local governments serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

Specific services provided by the Council to the elderly residents of the parish include providing congregate and home delivered meals, nutritional education, wellness, information and assistance, outreach, chore, telephoning, medication management, utility assistance, recreation and transportation.

B. Reporting Entity

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary council on aging for the welfare of the aging people in each parish of Louisiana. However, before the council on aging can begin operations in a specific parish, its application for a charter must receive approval from the Governor's Office of Elderly Affairs pursuant to LA R.S. 46:1602. The functions of each council on aging in Louisiana must comply with the objectives of state laws and are governed by the policies and regulations established by GOEA.

The Organization is a legally separate, non-profit, quasi-public corporation. It received its charter and began operations on July 8, 1969. A board of directors, consisting of 15 voluntary members, who serve three year terms, governs the Council. The board of directors is comprised of, but not limited to representatives of the Parish's elderly population, general public, private businesses and elected public officials. Board members are elected annually.

Membership in the Council is open at all times, without restriction, to all residents of the parish who have reached the age of majority and who express an interest in the Council and wish to contribute to or share in its programs. Membership fees are not charged.

Based on the criteria set forth in GASB Statement 14, the Council on Aging is not a component unit of another primary government nor does it have any component units that are related to it. In addition, based on the criteria set forth in GASB Codification Section 2100, the Council has presented its financial statements as a primary government, because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As previously

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

mentioned, GOEA establishes the policies and regulations that all councils must follow. Included in its policies is a provision that the Council's budget be approved by GOEA. However, this approval process is part of GOEA's general oversight responsibility for the Council and is more ministerial or compliance oriented than substantive.

Accordingly, the Council is viewed as being fiscally independent for purposes of applying the reporting entity criteria of GASB Statement 14.

C. Presentation of Statements

The Council's statements are prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

The Council has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds; however, the Council has chosen not to do so because it does not have any business-type activities or enterprise funds. The more significant accounting policies established in GAAP and used by the Council are discussed below.

The Council's financial statements are presented in accordance with Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* which include the following:

- * A Management Discussion and Analysis (MD & A) section providing an analysis of the Council's overall financial position and results of operations.
- * Government-Wide Financial statements prepared using full accrual accounting for all of the Council's activities.
- * A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Council was required to implement the general provisions of GASB Statement No. 34 in the fiscal year ended June 30, 2004.

D. Government-Wide Statements

The Council's basic financial statements include both Government-Wide (reporting the Council as a whole) and fund financial statements (reporting the Council's major funds). Both the Government-Wide and Fund Financial Statements categorize primary activities as either governmental or business type. The Council's functions and programs have been

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

classified as governmental activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the Government-Wide financial statements do not include any of these activities or funds.

In the Government-Wide Statement of net position, the governmental type activities Column is presented on a consolidated basis by column, and is reported on a full accrual, economic basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net position are reported in three parts; invested in capital assets, net of related debt; restricted net position; and unrestricted net position. Invested in capital assets, net of related debt , consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. Restricted net position consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted net position include all other net position that do not meet the definition of " restricted " or " invested in capital assets, net of related debt ".

The Council's policy is to use restricted resources first to finance its activities. Quite often unrestricted resources are available for use that must be consumed or they will have to be returned to GOEA. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, the Council will depart from its usual policy of using restricted resources first.

The Government-Wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues and unrestricted investment income, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Council allocates its indirect costs among various functions and programs in accordance with Circular A-87. The Statement of Activities presents this allocation in a separate column labeled indirect expenses. In addition, GOEA provides grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA funds are allocated to the Council's other functions and programs.

The Government-Wide Statements focus on the Council's ability to sustain operations and the change in its net position resulting from the current year's activities.

E. Fund Financial Statements

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental fund measurement (in the fund statements) is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues or expenditures are at least 10 % of the corresponding total for all funds of that category or type.

Governmental fund equity is classified as fund balance. Fund balance is further classified on a hierarchy that shows, from the highest to the lowest, the level or form of constraints on fund balance and accordingly, the extent to which the Council is bound to honor them: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable: This classification includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

Restricted: This classification includes amounts for which constraints have been placed on the use of resources either externally or imposed by law.

Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council's board of directors

Assigned: This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed.

Unassigned: This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

The following is a description of the governmental funds of the Council:

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. The following is a brief description of the programs that comprise the General Fund:

Local Fund

This fund is used to account for revenues that are not required to be accounted for in a specific program or fund. These funds are mostly unrestricted and can be used at management's discretion. Local funds are often transferred to other programs to eliminate deficits.

PCOA Funding

PCOA funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council through the Governor's Office of Elderly Affairs (GOEA). The Council's management may use these " Act 735" funds at its discretion to fund any of its programs provided the program is benefiting elderly people of at least 60 years of age.

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, who passes on the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for the Parish is located in Marksville, La. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B Fund to purchase units of service for elderly persons who use the senior center.

The Supplemental Senior Center Fund was established to account for funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities. The Council was one of the parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to the Title III B Fund to supplement the senior center services purchased from this fund.

The Section 5311 Fund is used to account for funds that are used to provide public transportation to the general public.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title 111 funds. These funds are provided by the United States Department of Health and Human Services-Administration on Aging to the Governor's Office of Elderly Affairs, which in turn passes through the funds to the Cenla Area Agency on Aging, which passes through the funds to the Council on a predetermined unit cost reimbursement basis.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

Major Special Revenue Funds

The Title III B Fund is used to account for funds which are used to provide various units of supportive social services to the elderly. GOEA has established the criteria for defining a qualifying unit of service for each Title III B program. Specific services are information and assistance, outreach, homemaker, telephoning, and transportation.

The Title III C-2 Fund is used to account for funds that are used to provide nutritional meals to homebound older persons. The Council served 59,000 meals during the year to people eligible to participate in this program.

The Title 19 Fund is used to account for funds that provide transportation to medical facilities for Medicaid eligible recipients.

Non-Major Special Revenue Funds

The Title III C-1 Fund is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in the Parish. During the year the Council served 27,683 meals to people eligible to participate in this program.

The Title III E Fund accounts for the resources and activities of the National Family Caregiver Support Program. The purpose of the program is to provide multifaceted systems of support services for the family caregivers of older individuals who are relative caregivers.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

The Utility Assistance Fund is used to account for the administration of utility assistance that is sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Parish Councils on aging to provide assistance to the elderly for the payment of utility bills. The Council receives its Project Care donations directly from Entergy Corporation. Donations are provided through the East Baton Rouge Council on Aging, Inc.

F. Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

*** Accrual Basis-Government-Wide Financial Statements (GWFS)**

The Statement of net position and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange like transactions are recognized when the exchange takes place.

*** Modified Accrual Basis-Fund Financial Statements (FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are 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 to pay liabilities of the current period. The Council considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that un-matured principle and interest on long-term debt, if any, are recorded when due, and claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

G. Interfund Activity

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net position in the Government-Wide Financial Statements.

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

I. Investments

GASB Statement No. 31 requires the Council to report its investments at fair value, except for investments in non-participating interest earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates. This type of investment is reported using a cost based measure, provided that the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors.

Investments that include securities traded on a national or international exchange are valued based on their last reported sales price. Investments that do not have an established market are reported at estimated fair value.

J. Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long lived assets that have been purchased or acquired with an original cost of at least \$ 1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of net position. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Capital assets recorded in the Government-Wide Financial Statements are depreciated using the straight-line method for the assets estimated useful lives. The estimated useful lives of the various classes of capital assets are as follows:

Buildings	30 years
Building Improvements	20 years
Equipment	5-10 years
Furniture	10 years
Vehicles	5 years
Computers	3 years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital assets, management has used 10 % of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

K. Compensated Absences

Annual leave is earned by employees and may be carried over into the next year at a rate of no more than one year's accumulation. This amount is not material and has not been recorded in the financial statements. Employees do not vest in accumulated sick leave.

L. Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

M. Elimination and Reclassifications

In the process of aggregating data for the Statement of net position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

NOTE 2 Revenue Recognition

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting. In applying the susceptible to accrual concept, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts are often difficult to measure; therefore, they are recorded as revenue in the period received.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 Cash

The Council maintains a checking account at Union Bank & Trust Co. The consolidated bank account is available for use by all funds. The purpose of this account is to reduce administration costs and facilitate cash balances to cover any negative cash balances in other funds at year end. At June 30, 2023, the balance of the Council's bank accounts totaled \$ 247,205. Deposits covered by Federal depository insurance were \$ 250,000. GASB Statement No. 3, as amended by GASB Statement No. 40, categorized the credit risk of these deposits as Category 1 because they are fully insured. The collected bank balances totaled \$ 334,099. Market value of pledged securities was \$ 163,774 at June 30, 2023.

NOTE 4 Contracts Receivable

Government grants and contracts receivable represent amounts owed to the Council under a grant award or contract with a provider of Federal, State, or local funds; such amounts being measurable as of year end and collected within 60 days of year end.

Government grants and contracts receivable at year end consist of the following:

	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
Title III-B	Special Revenue	Cenla AAA	\$ 5,491
Title 19	Special Revenue	Contributions	3,278
Title III E	Special Revenue	Cenla AAA	24,997
ARP	Special Revenue	Cenla AAA	4,048
Local	General Revenue	Contributions	800
Sect 5311	General Revenue	DOTD	94,430
		Total	<u><u>\$ 133,044</u></u>

NOTE 5 Changes in Property and Equipment

A summary of changes in property and equipment follows:

	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2023</u>
Land	\$ 45,500	\$ -	-	\$ 45,500
Buildings	722,673	-	(43,000)	679,673
Furniture and Equipment	25,526	-	-	25,526
Vehicles	313,605	-	(33,456)	280,149
	<u>\$ 1,107,304</u>	<u>\$ -</u>	<u>(76,456)</u>	<u>\$ 1,030,848</u>

Depreciation was charged to governmental activities as follows:

Supportive Services:

Recreation (Non-priority services)	\$ 9,479
Transportation	\$ 38,033

Accumulated Depreciation at December 31, 2023 : \$ 876,731

NOTE 6 Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for any out of pocket costs that they might incur on behalf of the Council in accordance with the Council's applicable reimbursement policy.

NOTE 7 Income Tax Status

The Council is a non-profit corporation and is exempt from Federal income taxation under Section 501 (c) (3) of the Internal Revenue Code, and as an organization that is not a private foundation as defined in Section 509 (a) of the code. It is also exempt from Louisiana income tax. As of June 30, 2023, the tax years that remain subject to examination by taxing authorities are fiscal years ended 2021, 2022 and 2023.

NOTE 8 Judgments, Claims and Similar Contingencies

There is no litigation pending against the Council as of year end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

NOTE 9 Contingencies-Grant Programs

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

NOTE 10 Economic Dependency

The Council receives the majority of its revenue through grants from the Louisiana Governor's Office of Elderly Affairs (GOEA) and awarded to the Cenla Area Agency on Aging, Inc. who awards these grants to the Council on a per unit of service provided. The grant amounts are appropriated each year by Federal and State governments. If significant budget cuts are made at the Federal and/or State level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

AVOYELES COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements have been made.

NOTE 12 Inter-fund Transfers

Operating transfers in and out are listed by fund for fiscal year ended 2023:

Transferred In	Transferred Out										Total In
	Title 19	Title 111 C1	Title 111 C2	Title 111 E	MIPPA	SUPP SEN CTR	General Fund	Section 5311	PCOA	Senior Center	
Title 111 B	\$ -	\$ -	\$ -	\$ -	\$ 6,400	\$ 10,912	\$ 189,093	\$ -	\$ 100,000	\$ 82,628	\$ 389,033
Title 111 C-1	-	-	-	-	-	-	56,880	-	-	-	56,880
Title 111 C-2	-	-	-	-	-	-	67,074	-	-	-	67,074
Title 111 E	-	-	-	-	-	-	37,890	-	-	-	37,890
Senior Center	-	-	-	-	-	-	93,541	-	-	-	93,541
General Fund	51,912	-	-	-	-	-	-	363,279	-	-	415,191
Total Out	\$ 51,912	\$ -	\$ -	\$ -	\$ 6,400	\$ 10,912	\$ 444,478	\$ 363,279	\$ 100,000	\$ 82,628	\$ 1,059,609

Transfers are used to move revenues from the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

These transfers were eliminated as a part of the consolidation process in preparing the Government Wide Financial Statements.

NOTE 14 Related Party Transactions

There were no related party transactions during the year.

NOTE 15 Subsequent Events

Management has evaluated subsequent events through Decembr 14, 2023 which is the date the financial statements were available to be issued. There were no events that required disclosure.

NOTE 16 Liquidity and Availability of Financial Assets

The following reflects the Council's financial assets at June 30, 2023, reduced by amounts not available for general use within one year of the statement of net position date because of restrictions.

Financial Assets:

Cash and Cash Equivalents	\$ 259,523
Grants and Contracts Receivable	133,044
Prepays	<u>25,252</u>
	417,819
Less amount unavailable within one year	<u>2,633</u>

Total financial assets available to meet cash needs for general expenses \$ 420,452

SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

Budgetary Comparison Schedule-General Fund
For The Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental:				
Governor's Office of Elderly Affairs	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
GOEA-Senior Center	52,956	82,628	82,628	-
GOEA-Supplemental Senior Ctr.	10,912	10,912	10,912	-
Passed Through Cenla Area Agency on Aging			6,400	
Public Support	85,236	85,236	86,559	1,323
La. Dept of Transportation	249,758	285,551	363,279	77,728
In-Kind Revenue	37,764	37,764	37,764	-
Rental Income	22,400	22,400	20,400	(2,000)
Interest Income	300	300	854	554
Total Revenues	<u>559,326</u>	<u>624,791</u>	<u>708,796</u>	<u>77,605</u>
EXPENDITURES				
Current:				
Salaries	68,588	67,921	66,502	1,419
Fringe	5,485	5,425	5,455	(30)
Travel	400	375	39,298	(38,923)
Operating Services	21,865	14,785	22,287	(7,502)
Operating Supplies	8,566	8,412	1,444	6,968
Other Costs	1,105	1,375	18,390	(17,015)
In-Kind Expenses	37,764	37,764	37,764	-
Total Expenditures	<u>143,773</u>	<u>136,057</u>	<u>191,140</u>	<u>(55,083)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>415,553</u>	<u>488,734</u>	<u>517,656</u>	<u>28,922</u>
OTHER FINANCING SOURCES(USES)				
Transfers In	-	508,732	508,732	-
Transfers Out	<u>(482,007)</u>	<u>(1,007,697)</u>	<u>(1,007,697)</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>(482,007)</u>	<u>(498,965)</u>	<u>(498,965)</u>	<u>0</u>
Net Increase (Decrease) in Fund Balances	(66,454)	(10,231)	18,691	28,922
FUND BALANCES				
Beginning of Year	<u>378,216</u>	<u>393,071</u>	<u>378,216</u>	<u>-</u>
End of Year	<u>\$ 311,762</u>	<u>\$ 382,840</u>	<u>\$ 396,907</u>	<u>\$ 28,922</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

Budgetary Comparison Schedule-Title III C-2 Fund
For The Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental				
Passed through Cenla Area Agency on Aging	\$ 4,711	\$ 4,711	\$ 4,711	\$ -
Public Support	17,000	18,208	5,239	(12,969)
In-Kind Revenue	29,700	29,790	29,790	-
Total Revenues	<u>51,411</u>	<u>52,709</u>	<u>39,740</u>	<u>(12,969)</u>
EXPENDITURES				
Current:				
Salaries	45,503	48,115	36,430	11,685
Fringe	3,639	3,843	3,691	152
Travel	6,033	6,936	4,623	2,313
Operating Services	30,504	27,251	29,733	(2,482)
Operating Supplies	3,388	4,780	1,323	3,457
Other Cost	921	1,232	1,224	8
In-Kind Expenses	29,790	29,790	29,790	-
Total Expenditures	<u>119,778</u>	<u>121,947</u>	<u>106,814</u>	<u>15,133</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(68,367)</u>	<u>(69,238)</u>	<u>(67,074)</u>	<u>2,164</u>
OTHER FINANCING SOURCES(USES)				
Transfers In	68,367	69,238	67,074	(2,164)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>68,367</u>	<u>69,238</u>	<u>67,074</u>	<u>(2,164)</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

Budgetary Comparison Schedule-Title III B Fund
For The Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental				
Passed through Cenla Area Agency on Aging	\$ 65,894	\$ 65,894	\$ 65,894	\$ -
Public Support	1,000	2,000	-	(2,000)
In-Kind Revenue	31,746	31,746	31,746	-
Total Revenues	<u>98,640</u>	<u>99,640</u>	<u>97,640</u>	<u>(2,000)</u>
EXPENDITURES				
Current:				
Salaries	218,681	228,645	236,711	(8,066)
Fringe	17,490	18,264	24,181	(5,917)
Travel	4,382	7,589	5,539	2,050
Operating Services	109,980	99,379	138,795	(39,416)
Operating Supplies	37,754	39,616	44,008	(4,392)
Other Cost	5,219	6,309	5,693	616
In-Kind Expenses	31,746	31,746	31,746	-
Total Expenditures	<u>425,252</u>	<u>431,548</u>	<u>486,673</u>	<u>(55,125)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(326,612)</u>	<u>(331,908)</u>	<u>(389,033)</u>	<u>(57,125)</u>
OTHER FINANCING SOURCES(USES)				
Transfers In	326,612	331,908	389,033	57,125
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>326,612</u>	<u>331,908</u>	<u>389,033</u>	<u>57,125</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

Budgetary Comparison Schedule-American Rescue Fund
For The Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental				
Passed through Cenla Area Agency on Aging	<u>\$ 104,698</u>	<u>\$ 113,645</u>	<u>\$ 101,745</u>	<u>\$ (11,900)</u>
Total Revenues	<u>104,698</u>	<u>113,645</u>	<u>101,745</u>	<u>(11,900)</u>
EXPENDITURES				
Current:				
Salaries	58,434	60,972	48,400	12,572
Fringe	4,672	4,871	5,326	(455)
Travel	2,550	4,257	878	3,379
Operating Services	17,318	37,113	12,652	24,461
Operating Supplies	6,242	7,963	2,330	5,633
Other Cost	<u>15,482</u>	<u>940</u>	<u>20,259</u>	<u>(19,319)</u>
Total Expenditures	<u>104,698</u>	<u>116,116</u>	<u>89,845</u>	<u>26,271</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>-</u>	<u>(2,471)</u>	<u>11,900</u>	<u>14,371</u>
OTHER FINANCING SOURCES(USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balances	-	(2,471)	11,900	14,371
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ (2,471)</u>	<u>\$ 11,900</u>	<u>\$ 14,371</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

Budgetary Comparison Schedule-Title 19 Fund
For The Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental				
La. Department of Health and Hospitals	\$ 90,306	\$ 90,306	\$ 143,952	\$ 53,646
Total Revenues	90,306	90,306	143,952	53,646
EXPENDITURES				
Current:				
Salaries	42,492	43,679	42,731	948
Fringe	3,398	3,489	4,079	(590)
Travel	1,094	1,108	412	696
Operating Services	41,742	45,485	43,087	2,398
Operating Supplies	10,218	10,682	1,108	9,574
Other Cost	6,964	7,279	623	6,656
Total Expenditures	105,908	111,722	92,040	19,682
Excess (Deficiency) of Revenues Over Expenditures	(15,602)	(21,416)	51,912	73,328
OTHER FINANCING SOURCES(USES)				
Transfers In	15,602	21,416	-	(21,416)
Transfers Out		-	(51,912)	(51,912)
Total Other Financing Sources and Uses	15,602	21,416	(51,912)	(73,328)
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA

AVOYELLES COUNCIL ON AGING, INC.
Marksville , Louisiana

SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2023

	<u>Title 111 C-1</u>	<u>Title 111 E</u>	<u>Utility Assistance</u>	<u>Total</u>
REVENUES				
Intergovernmental:				
Governor's Office of Elderly Affairs Passed Through Cenla Area Agency on Aging	\$ 1,520	\$ 56,149	\$ -	\$ 57,669
Public Support:				
Energy Receipts	-	-	1,243	1,243
Local Contributions	24,793	-	-	24,793
Total Revenues	<u>26,313</u>	<u>56,149</u>	<u>1,243</u>	<u>83,705</u>
EXPENDITURES				
Current:				
Salaries	46,017	66,709	-	112,726
Fringe	4,129	6,748	-	10,877
Travel	1,124	5,533	-	6,657
Operating Services	23,294	13,521	-	36,815
Operating Supplies	7,407	299	-	7,706
Other Cost	1,222	1,229	-	2,451
Utility Assistance	-	-	616	616
Total Expenditures	<u>83,193</u>	<u>94,039</u>	<u>616</u>	<u>177,848</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(56,880)</u>	<u>(37,890)</u>	<u>627</u>	<u>(94,143)</u>

The accompanying notes are an integral part of this statement.

OTHER FINANCING SOURCES(USES)

Transfers In	56,880	37,890	-	94,770
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>56,880</u>	<u>37,890</u>	<u>-</u>	<u>94,770</u>
Net Increase (Decrease) in Fund Balances	-	-	627	627
FUND BALANCES				
Beginning of Year	<u>-</u>	<u>-</u>	<u>2,006</u>	<u>2,006</u>
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,633</u>	<u>\$ 2,633</u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.
MARKSVILLE, LA

**COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES IN GENERAL FIXED ASSETS**

For the Year Ended June 30, 2023

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
GENERAL FIXED ASSETS, AT COST				
Land	\$ 45,500	\$ -	\$ -	\$ 45,500
Buildings	722,673	-	(43,000)	679,673
Vehicles	313,605	-	(33,456)	280,149
Furniture and Equipment	25,526	-	-	25,526
Total General Fixed Assets	\$ 1,107,304	\$ -	\$ (76,456)	\$ 1,030,848
INVESTMENT IN GENERAL FIXED ASSETS				
Section 5311	\$ 303,702	\$ -	\$ (33,456)	\$ 270,246
Title 111-B	-	-	-	-
Title 111-C-1	8,982	-	-	8,982
Title 111-C-2	9,980	-	-	9,980
Title 19	-	-	-	-
Senior Center	0	-	-	0
General/ Local	784,640	-	(43,000)	741,640
Total Investment In General Fixed Assets	\$ 1,107,304	\$ -	\$ (76,456)	\$ 1,030,848

The accompanying notes are an integral part of this statement

**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
Avoyelles Council on Aging, Inc.
Marksville, Louisiana

I have audited the financial statements of the Avoyelles Council on Aging, 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 14, 2023. I conducted my audit in accordance with auditing standards generally accepted in the *Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Avoyelles Council on Aging, 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 Avoyelles Council on Aging, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Avoyelles Council on Aging, 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.

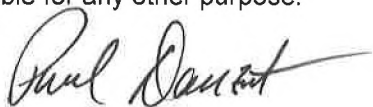
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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 Avoyelles Council on Aging, 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 14, 2023

AVOYELLES COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS
For The Year Ended June 30, 2023

I have audited the financial statements of Avoyelles Council on Aging, Inc. as of and for the year ended June 30, 2023, and have issued my report thereon dated December 14, 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 or questioned costs.

AVOYELLES COUNCIL ON AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended June 30, 2023

Section 1-Internal Control and Compliance Material to the Financial Statements

There were no internal control or compliance findings for the year ended June 30, 2022.

AVOYELLES COUNCIL ON AGING, INC.

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

Year Ended June 30, 2023

Agency Head Name: Sabrina Sonnier, Executive Director

Purpose	Amount
Salary	\$ 65,838
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	\$ 1,766
Cell Phone	\$ 825
Travel and Lodging	\$ 1,630
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
Avoyelles Council on Aging, Inc.
of Avoyelles Parish

I have performed the procedures attached, which were agreed to by the Avoyelles Council on Aging, 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.

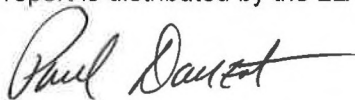
Avoyelles Council on Aging, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, 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, Exceptions Found and Managements' response where applicable.

I was engaged by Avoyelles Council on Aging, 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 Avoyelles Council on Aging, 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 14, 2023

**AVOYELLES COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGEMENTS' RESPONSE
For The Year Ended June 30, 2023**

WRITTEN POLICIES AND PROCEDURES		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
1 Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions: <ul style="list-style-type: none"> * Budgeting * Purchasing * Disbursements * Receipts/Collections * Payroll/Personnel * Contracting * Credit Cards * Travel and expense reimbursements * Ethics * Debt * Disaster Recovery/Business Continuity * Sexual Harassment 	<p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>Not Applicable</p> <p>No</p> <p>No</p>	

AVOYELLES COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023

	Board (or Finance Committee)	
Agreed-Upon Procedure	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>	

AVOYELLES COUNCIL ON AGING, 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>	

AVOYELLES COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONE
For The Year Ended June 30, 2023

Agreed-Upon Procedure	Collections (excluding EFTs) 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>a) Employees responsible for cash collections do not share cash drawers/registers.</p> <p>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>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>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>Yes</p> <p>No</p> <p>No</p> <p>No</p>	<p>Limited staff 1 office person</p>
	51	

AVOYELLES COUNCIL ON AGING, 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
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.	No	
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:		
a) observe that receipts are sequentially pre-numbered.	Yes	Reciepts are issued for cash collections but not numbered.
b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.	No	
c) Trace the deposit slip total to the actual deposit per the bank statement.	No	
d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than \$100.	No	
e) Trace the actual deposit per the bank statement to the general ledger.	No	

AVOYELLES COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANagements' RESPONSE
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 and observe that job duties are properly segregated such that:</p> <p>a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order.</p> <p>b) At least 2 employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes.</p> <p>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> <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>
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Non-Payroll Disbursements-General		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
11	No	All disbursements are prepared using a voucher system that is approved by the executive director
a) Observe whether the disbursement matched the related original itemized invoice/billing statement.		
b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.	Yes	
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.	No	

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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>No</p> <p>No</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>	No	

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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>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>b. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt of what was purchased.</p> <p>c. Observe each reimbursement is supported by documentation of the business purpose and identifies the names of individuals participating.</p> <p>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>	

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Agreed-Upon Procedure	Contracts Exceptions Found	Managements' Response
<p>16 Obtain a listing of all contracts in effect during the fiscal period that were initiated or renewed and representation that the list is complete. Select 5 contracts or all if less than 5 and:</p> <p>a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law, if required.</p> <p>b) Observe whether the contract was approved by the governing body, if required by policy or law.</p> <p>c) If the contract was amended, observe the original contract terms provided for such an amendment and that amendments were mad in compliance with the contract terms.</p> <p>d) Select 1 payment for each contract, obtain supporting invoice, agree the invoice to the contract terms and report compliance with the terms of the contract.</p>	<p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>	

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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>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>b) Observe whether supervisors approved the attendance and leave of the employee or official.</p> <p>c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.</p>	<p>No</p> <p>No</p> <p>No</p>	

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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>	Not Applicable	
<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>	No	

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Agreed-Upon Procedure	Ethics 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>a) Observe whether the documentation demonstrates each employee/official completed 1 hour of ethics training during the fiscal period.</p> <p>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>22 Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>Yes</p> <p>No evidence was obtained that indicated board members completed ethics training during the fiscal year. 4 of 23 employees completed ehctics training.</p> <p>Not Applicable</p> <p>No</p>	<p>We will assure that all employees/officials will complete the training in the future.</p>

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Debt Service		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
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.	Not Applicable	
24 Obtain a listing of bonds/notes outstanding at the end of the period and representation that the list is complete.	Not Applicable	

Fraud Notice		
Agreed-Upon Procedure	Exceptions Found	Managements' Response
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 in which the entity is domiciled.	Not Applicable	
26 Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	No	

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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>	

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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>Yes No evidence of sexual harassment training was obtained for officials/employees during the fiscal year.</p>	<p>We will assure that all employees/officials complete the training in the future.</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>No</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>Yes 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>Yes See # 31 above</p>	
<p>b) Number of sexual harassment complaints received by the agency.</p>	<p>Yes See # 31 above</p>	
<p>c) Number of complaints which resulted in a finding that sexual harassment occurred.</p>	<p>Yes See # 31 above</p>	
<p>d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.</p>	<p>Yes See # 31 above</p>	
<p>e) Amount of time it took to resolve each complaint.</p>	<p>Yes See # 31 above</p>	