



**Regional Planning Commission
For Jefferson, Orleans,
Plaquemines, St. Bernard, St. Charles,
St. John the Baptist,
St. Tammany & Tangipahoa Parishes**

FINANCIAL STATEMENTS
June 30, 2023

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes**
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INDEPENDENT AUDITORS' REPORT

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines, St. Bernard,
St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes
New Orleans, Louisiana

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the "Commission"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and GASB required Pension and OPEB schedules 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 Governmental 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, nonmajor fund budgetary comparison information, Schedule of Commissioners' Per Diem, Schedule of Compensation, Benefits and Other Payments to Agency Head, and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*, are 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 our opinion, the combining and individual nonmajor fund financial statements and schedules, nonmajor fund budgetary comparison information, Schedule of Commissioners' Per Diem, Schedule of Compensation, Benefits and Other Payments to Agency Head, and the schedule of expenditures of federal awards 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*, we have also issued our report dated December, 12, 2023, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

December 12, 2023
Metairie, Louisiana

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023**

As management of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the “Commission”), we offer readers of the Commission’s financial statements this narrative overview and analysis of the financial activities of the Commission for the year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- Net position of government-wide activities decreased by \$604,322 or about 29%. The change in net position is due to a decrease in accounts payable and unearned revenues.
- The liabilities and deferred inflows of resources of the Commission exceeded assets and deferred outflows of resources at the close of the most recent fiscal year by \$2,708,774 (net position (deficit)). Of this amount, \$173,350 is net investment in capital assets. The Commission has an unrestricted net position (deficit) of (\$2,882,124) in governmental activities.
- The Commission’s total assets decreased by \$456,053 or about (12.9)%. The change in assets is due to decrease in due from other governments and cash.
- The Commission’s total liabilities increased by \$1,339,938 or about 23.9%. The increase is due to increase in long term liabilities and increase in net position.
- The Commission’s total revenues (primarily federal awards) decreased by \$129,088 and total expenditures increased by \$746,516. Revenue decreased due to less funding on current projects and expenditures increased to due to changes in Net Pension Liability and Total OPEB Liability.
- While the Commission receives significant funding for transportation planning studies, additional funding is received for environmental impact studies and other related environmental initiatives.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Commission’s financial statements. The Commission’s financial statements are comprised of four components: 1) Statement of Net Position, 2) Statement of Activities, 3) Fund Financial Statements, and 4) Notes to the Financial Statements. This report also contains Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual which are presented as Required Supplementary Information.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023**

The first two statements are the Government-Wide Financial Statements that provide both long-term and short-term information about the Commission’s overall financial status.

The remaining statements are Fund Financial Statements that focus on individual funds of the Commission, reporting the Commission’s operations in more detail than the Government-Wide Statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Commission’s assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year’s revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two Government-Wide Statements report the Commission’s net position and how they have changed. The balance of net position is an indicator of the financial well-being of the Commission. Increases and decreases in net position are an indicator of whether its financial health is improving or declining.

Fund Financial Statements

The Fund Financial Statements provide more detailed information about the Commission’s most significant funds – not the entity as a whole. Funds are accounting devices that governments use to keep track of specific sources of funding and spending for particular purposes. The Commission has nine (9) governmental funds to account for the numerous funding sources provided annually, four (4) of which are considered major funds and presented individually in the financial statements, and five (5) of which are considered nonmajor and presented in the aggregate in the financial statements. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding and resources available for spending in future periods. Governmental fund financial statements focus on how money flows in and out of those funds, the balances that are left at year-end, and the amount available for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The relationship between governmental activities reported in the government-wide financial statements and the governmental funds reported in the fund financial statements are reconciled in the fund financial statements.

Notes to Financial Statements

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023**

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain Required Supplementary Information and other supplementary information.

FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity’s financial position. In the case of the Commission, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$2,708,774 at the close of the most recent fiscal year, June 30, 2023. By far the largest portions of the Commission’s assets reflect cash and cash equivalents and restricted cash of \$2,162,432 and amounts due from other governments of \$704,344 (approximately 71% and 23%, respectively). The following table reflects condensed information on the Commission’s net position:

	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current and other assets	\$ 2,881,404	\$ 3,283,931	\$ (402,527)	(12%)
Capital assets	173,350	226,876	(53,526)	(24%)
Total assets	<u>3,054,754</u>	<u>3,510,807</u>	<u>(456,053)</u>	<u>(13%)</u>
Deferred outflows of resources	<u>1,476,031</u>	<u>1,190,740</u>	<u>285,291</u>	<u>24%</u>
Current liabilities	750,020	671,097	78,923	12%
Noncurrent liabilities	<u>6,174,104</u>	<u>4,913,089</u>	<u>1,261,015</u>	<u>26%</u>
Total liabilities	<u>6,924,124</u>	<u>5,584,186</u>	<u>1,339,938</u>	<u>24%</u>
Deferred inflows of resources	<u>315,435</u>	<u>1,221,813</u>	<u>(906,378)</u>	<u>(74%)</u>
Net investment in capital assets	173,350	226,876	(53,526)	(24%)
Unrestricted (deficit)	<u>(2,882,124)</u>	<u>(2,331,328)</u>	<u>(550,796)</u>	<u>(24%)</u>
Total Net Position (Deficit)	<u><u>\$(2,708,774)</u></u>	<u><u>\$(2,104,452)</u></u>	<u><u>\$ (604,322)</u></u>	<u><u>(29%)</u></u>

The decrease in unrestricted net position of the Commission is due to the general revenue being lower than the Commission’s expenses in current year.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023**

Operating grants and contributions decreased by \$129,907 from \$3,102,374 to \$2,972,467. Grants from the Federal Highway Administration continue to be the major source of revenue. The decrease was a result of decreased consultant billings mainly funded by the US Department of Commerce. Total general revenues increased by \$4,759 from \$686,476 to \$687,295. The primary source of general revenues is from member Parish dues.

Total program expenses increased by \$746,516 from \$3,517,568 to \$4,264,084. General government expenses increased by \$396,842 from \$184,052 to \$580,894. Transit function expenses increased by \$739,665, from \$2,545,535 to \$3,285,200. Economic and Physical Development expenses decreased by \$389,991, from \$787,981 to \$397,990. The changes in the Transit expenses and the Economic and Physical Development expenses are due to changes in projects and staff working on the new and continuing projects.

The Commission’s indirect cost allocation rate increased by 8.785 percentage points from 77.88% to 86.665%. The new rate will not be effective until the Louisiana Department of Transportation and Development approves the rate and determines the fiscal year that it can be applied, most likely beginning July 1, 2024. The benefit rate increased by 18.475 percentage points and the overhead rate decreased by 9.69 percentage points.

BUDGETARY HIGHLIGHTS

The Commission’s budget is prepared according to Louisiana law. During the course of the year, the Commission revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Commission was adopted on May 10, 2022 and there was one amendment.

A statement reporting the Commission’s budget compared with actual operating results is provided in the Schedule beginning on page 41.

A comparison of actual results as of June 30, 2023 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 701,742	\$ 691,235	\$ (10,507)
Total expenditures and other financing uses	<u>701,742</u>	<u>1,028,685</u>	<u>(326,943)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (337,450)</u>	<u>\$ (337,450)</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Management’s Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023**

There were no significant variations between the original budget and the final amended budget for the General Fund.

	Original Budget	Final Budget	Difference
Total revenues	\$ 701,742	\$ 701,472	\$ -
Total expenditures and other financing uses	701,742	1,126,742	425,000
Net change in fund balance	\$ -	\$ (425,000)	\$ (425,000)

CAPITAL ASSETS

Capital assets include office furniture, equipment and automobile recorded at a historical cost of \$1,831,986. During the year ended June 30, 2023, there were additions to capital assets of \$44,783 and no assets were retired. Depreciation expense for the year ended June 30, 2023 of \$98,309 increased the accumulated depreciation balance to \$1,658,636 at June 30, 2023 resulting in an ending book balance of \$173,350. More detailed information about the capital assets is presented in Note 5 to the financial statements.

ECONOMIC AND OTHER FACTORS BEARING ON THE COMMISSION’S FUTURE

Historically, the Commission’s staff and costs remain relatively stable and should continue to do so. The Commission anticipates a similar amount of program revenues in the following year, which would lead to a similar change in fund balance next year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Commission’s finances for all those with an interest in the Commission’s finances. Those with questions concerning any of the information provided in this report or requests for additional financial information should contact the Commission’s office at (504) 483-8500.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
Statement of Net Position
June 30, 2023

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and cash equivalents	\$ 2,154,525
Restricted cash	7,907
Prepaid expenses	14,628
Due from other governments	704,344
Noncurrent assets:	
Capital assets, net of accumulated depreciation	173,350
Total assets	3,054,754
 Deferred Outflows of Resources	
Deferred amounts related to pension liability	1,218,733
Deferred amounts related to OPEB liability	257,298
Total deferred outflows of resources	1,476,031
 Liabilities	
Accounts payable and other current liabilities	283,790
Due to other governments	79
Unearned revenues	322,151
Noncurrent liabilities:	
Due within one year	161,927
Due in more than one year	6,156,177
Total liabilities	6,924,124
 Deferred Inflows of Resources	
Deferred amounts related to pension liability	22,676
Deferred amounts related to OPEB liability	292,759
Total deferred inflows of resources	315,435
 Net Position (deficit)	
Net investment in capital assets	173,350
Unrestricted (deficit)	(2,882,124)
Total net position (deficit)	\$ (2,708,774)

The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Statement of Activities
For the Year Ended June 30, 2023**

Function/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental activities			
General government	\$ 580,894	\$ -	\$ (580,894)
Transit	3,285,200	2,647,636	(637,564)
Economic and Physical Development	397,990	324,831	(73,159)
Total governmental activities	4,264,084	2,972,467	(1,291,617)

General revenues and transfers:

Intergovernmental revenues	687,295
Total general revenues and transfers	687,295

Change in net position	(604,322)
Net position (deficit) - beginning of year	(2,104,452)
Net position (deficit) - end of year	\$ (2,708,774)

The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Local Contracts Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 1,962,013	\$ -	\$ -	\$ 192,512	\$ -	\$ 2,154,525
Restricted Cash	-	-	-	7,907	-	7,907
Due from other funds	808,408	-	79	36,395	204,718	1,049,600
Due from other governments	20,815	53,973	529,724	4,938	94,894	704,344
Prepaid expenses	14,628	-	-	-	-	14,628
Total assets	\$ 2,805,864	\$ 53,973	\$ 529,803	\$ 241,752	\$ 299,612	\$ 3,931,004
Liabilities and Fund Balances						
Accounts payable and other current liabilities	283,790	\$ -	\$ -	\$ -	\$ -	\$ 283,790
Due to other funds	241,192	53,973	523,529	192,512	38,394	1,049,600
Due to other governments	-	-	79	-	-	79
Unearned revenues	5,498	-	6,195	49,240	261,218	322,151
Total liabilities	530,480	53,973	529,803	241,752	299,612	1,655,620
Fund balances						
Nonspendable						
Prepaid expenses	14,628	-	-	-	-	14,628
Unassigned	2,260,756	-	-	-	-	2,260,756
Total fund balances	2,275,384	-	-	-	-	2,275,384
Total liabilities and fund balances	\$ 2,805,864	\$ 53,973	\$ 529,803	\$ 241,752	\$ 299,612	\$ 3,931,004

The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023**

Fund balances, total governmental funds	\$	2,275,384
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Amounts reported for governmental activities in the statement of net position are different because:

Net investment in capital assets used in governmental activities are not financial resources and, therefore, are not applicable in the governmental funds.		173,350
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Compensated absences payable		(281,860)
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The net pension and total OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not reported in the funds:

Deferred Outflows - Pension		1,218,733
Deferred Inflows - Pension		(22,676)
Net Pension Liability		(5,059,433)
Deferred Outflows - OPEB		257,298
Deferred Inflows - OPEB		(292,759)
Total OPEB Liability		(976,811)

Net position of governmental activities	\$	(2,708,774)
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The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023**

	General Fund	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Local Contracts Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Intergovernmental	\$ 687,295	\$ 557,102	\$ 2,078,790	\$ 11,744	\$ 324,831	\$ 3,659,762
Other revenues	3,940	-	-	1,898	-	5,838
Total revenues	691,235	557,102	2,078,790	13,642	324,831	3,665,600
Expenditures						
Current:						
General Government	478,806	-	-	-	-	478,806
Transit	-	674,563	2,441,919	-	-	3,116,482
Economic and Physical Development	-	-	-	13,642	349,337	362,979
Capital outlay	-	5,184	39,599	-	-	44,783
Total expenditures	478,806	679,747	2,481,518	13,642	349,337	4,003,050
Excess (deficiency) of revenues over (under) expenditures	212,429	(122,645)	(402,728)	-	(24,506)	(337,450)
Other Financing Sources (Uses)						
Transfers in	-	122,645	402,728	-	24,506	549,879
Transfers out	(549,879)	-	-	-	-	(549,879)
Total other financing sources (uses)	(549,879)	122,645	402,728	-	24,506	-
Net change in fund balances	(337,450)	-	-	-	-	(337,450)
Fund balances - beginning of year	2,612,834	-	-	-	-	2,612,834
Fund balances - end of year	\$ 2,275,384	\$ -	\$ -	\$ -	\$ -	\$ 2,275,384

The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2023**

Net change in fund balances - total governmental funds	\$	(337,450)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital Assets:		
Capital outlays capitalized		44,783
Depreciation expense		(98,309)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities		581,049
Some activity in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Pension expense		(767,534)
OPEB expense		(38,298)
Payment of compensated absences is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Assets by the excess of compensated absences used over amounts earned.		11,437
<hr/>		
Change in net position of governmental activities	\$	(604,322)
<hr/>		

The accompanying notes are an integral part of this financial statement.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany, and Tangipahoa Parishes (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

a. Reporting Entity

The Commission was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. On June 18, 1996 (effective July 1, 1996), Plaquemines Parish was officially made a member of the Commission. In September 2013, Tangipahoa Parish was officially made a member of the Commission. In May 2017, St. Charles and St. John the Baptist Parishes were officially made members of the Commission. The primary function of the Commission is to do comprehensive planning for the eight-parish area. The financial information of the Commission's entire operations is included in the financial statements.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government. The accompanying financial statements present the Commission as the primary government. No other organization was determined to be a component unit of the Commission. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements. Furthermore, the Commission has not been included as a component unit in the financial statements of any of the member Parishes.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Commission. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Grant revenues associated with the current fiscal period are all considered to be susceptible to accrual and have, therefore, been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Commission.

The Commission reports the following major governmental funds:

The *General Fund* is the Commission's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Federal Transit Administration Grants Fund* accounts for the proceeds of FTA grants and contracts that are legally restricted to expenditures for specified purposes.

The *Federal Highway Administration Grants Fund* accounts for the proceeds of FHWA grants and contracts that are legally restricted to expenditures for specified purposes.

The *Local Contracts Fund* accounts for the proceeds from Local grants and contracts that are legally restricted to expenditures for specified purposes.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Amounts reported as *program revenues* include operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Commission has elected not to follow subsequent private-sector guidance.

d. Budgetary Accounting

The Commission adopts an annual budget for the General Fund and Special Revenue Funds. This budget is amended for Special Revenue Funds which at June 30, 2023, consisted of various federal, state, and other agencies' projects, on a project-by-project basis as funding becomes available. Budgets for carryover grants which are to be performed over more than one accounting period are reflected only to the extent that they affect the current period being reported on. The General Fund budget expires at each fiscal year end. Special Revenue Funds' budgets for grants are in accordance with the terms of the grant agreement and normally expire with the completion of the grant project or the grant, whichever comes first.

Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

e. Cash and Cash Equivalents

For the purpose of the Statement of Net Position, deposits are carried at cost. The carrying amount of deposits is separately displayed on the Statement of Net Position and the Governmental Funds Balance Sheet as "Cash and cash equivalents". The Commission considers all investments with an original maturity of three months or less to be cash equivalents. Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana, or any other federally insured investment. Fair value estimates, methods and assumptions for the Commission's financial instruments of cash and cash equivalents are that the carrying amount reported in the Statement of Net Position is a reasonable estimated fair value.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted cash in the amount of \$7,907 (\$200,419 less amount due to General Fund for project expenditures of \$192,512) for the Local Contracts Fund is restricted by the donor for Brownfield related activities only.

f. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds”. Short-term interfund loans are reported as “interfund receivables and payables”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

The permanent reallocations of resources between funds of the Commission are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

g. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements.

h. Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 and an estimated life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The Commission does not have any infrastructure assets.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Depreciation is provided using the straight-line method based on estimated lives from 5 to 15 years.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

j. Deferred Inflows and Outflows

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Commission has two items that meet this criterion, pension-related deferrals and OPEB-related deferrals. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Commission has two items that meet the criterion for this category, pension-related deferrals and OPEB-related deferrals.

k. Compensated Absences

All full-time classified employees of the Commission are permitted to accumulate up to 90 days of accrued vacation (annual leave) plus the number of days earned during the current year. However, only a maximum of 90 days annual leave at December 31 may be carried forward to the next calendar year, and the employee is not entitled to compensation for accumulated days forfeited as a result of this limitation. Upon termination of employment an employee is paid for his accumulated annual leave, limited to 90 days, based on his current hourly rate of pay.

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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accumulated compensated absences at June 30, 2023, which is not expected to be paid from current assets, is valued at the employees' current wage rates plus any payments required to be made by the Commission, including Social Security, Medicare and pension payments, and recorded as long-term debt in the government-wide financial statements. In the governmental funds, only that portion which is expected to be liquidated from expendable available financial resources is accrued at year-end.

Annual sick leave is cumulative but not vested. In accordance with GASB Codification Section C60 *Compensated Absences*, no liability is recorded for accumulated sick pay benefits because such benefits can be used only for sick leave. See Note 7, which details compensated absences and Note 10, *Indirect Cost Plan*.

I. Project and General Fund Expenditures

Expenditures of the General Fund and depreciation and amortization of capital assets incurred for a common or joint purpose benefiting more than one cost objective are accumulated in an indirect cost pool and allocated to all funds as operating expenditures. See Note 10, *Indirect Cost Plan*.

m. Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - consists of 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 assets.
2. Restricted net position - consists of components of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
3. Unrestricted net position - all other components of net position that do not meet the definition "restricted" or "net investment in capital assets".

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Commission considers restricted net position to have been spent first.

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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financials, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Commission is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

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

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation would authorize the Commission to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commission’s highest level of decision making authority which includes the ordinances and resolutions of the Commission. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – This component consists of amounts that are constrained by the Commission’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Commission, or their designee as established in the Commission’s Fund Balance Policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. When both restricted and unrestricted resources are available for use, it is the Commission’s policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the Commission’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

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Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Commission considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Commission considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Commission has provided otherwise in its commitment or assignment actions.

n. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the pension and OPEB liabilities.

o. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement No. 100, Accounting Changes and Error Corrections, This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

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GASB Statement No. 101, Compensated Absences, The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

The Commission is evaluating the requirements of the above statements and the impact on reporting.

p. Subsequent Events

The Commission has evaluated subsequent events through the date the financial statements were available to be issued, December 12, 2023, and noted no events that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount of the Commission's deposits was \$2,162,432. The bank balance was \$2,314,818 of which \$500,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission. The Commission considers all investments with an original maturity of three months or less to be cash equivalents.

During the fiscal year, there were times when Commission deposits exceeded the Federal Deposit Insurance Corporation insurance and were collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission.

Even though the pledged securities are considered collateralized under the provisions of GASB Codification Section C20 *Cash Deposits with Financial Institutions*, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds on demand.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 3 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Due to/from other funds at June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Federal Transit Administration Grants	\$ 53,973
General Fund	Federal Highway Administration Grants	523,529
General Fund	Local Contracts Fund	192,512
General Fund	Nonmajor Governmental Funds	38,394
Federal Highway Admin. Grants	General Fund	79
Local Contracts Fund	General Fund	36,395
Nonmajor Governmental Funds	General Fund	204,718
Total		\$ 1,049,600

The above due to/from other funds were short-term receivables and payables in the normal course of the Commission's operations.

Note 3 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A summary of the interfund transfers at June 30, 2023 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 549,879	\$ -
Federal Transit Administration Grants Fund	-	122,645
Federal Highway Administration Grants Fund	-	402,728
Nonmajor Governmental Funds		24,506
Totals	\$ 549,879	\$ 549,879

The general fund transfers required matching funds to the appropriate federal and state special revenue funds.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 4 - DUE FROM/TO OTHER GOVERNMENTAL UNITS

At June 30, 2023, amounts due from/to various agencies for grant and contracts administered were as follows:

	Amount
General Fund	\$ 20,815
Special Revenue Funds	
United States Department of Transportation:	
Federal Transit Administration Grants Fund	53,973
Federal Highway Administration Grants Fund	529,724
Local Contracts Fund	4,938
Nonmajor Governmental Funds	94,894
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Totals	\$ 704,344

At June 30, 2023, the receivables from other governmental units earned and billed were \$267,034 and amounts earned but unbilled were \$437,310.

Note 5: CAPITAL ASSETS

A summary of changes in governmental activities type capital assets and accumulated depreciation for the year ended June 30, 2023, is as follows:

Governmental Activities	July 1, 2022	Additions	Reductions	June 30, 2023
Furniture, fixtures and equipment	\$ 1,787,203	\$44,783	\$ -	\$ 1,831,986
Less accumulated depreciation	(1,560,327)	(98,309)	-	(1,658,636)
<hr/>				
Governmental activities capital assets, net	\$ 226,873	\$ (53,526)	\$ -	\$ 173,350

For the year ended June 30, 2023, the Commission reflected depreciation expense to the extent allowable, as a cost in its indirect cost pool (see Notes 1(l) and 10). Likewise, accumulated depreciation is reflected in the Statement of Net Position with the result that capital assets at June 30, 2023, are stated at historical costs less accumulated depreciation.

Depreciation expense charged through the indirect cost plan was \$10,723. Depreciation expense charged to the general government function was \$87,586.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Notes to Financial Statements**

Note 6: ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES

All invoices are processed through the operating cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed. Accounts payable at June 30, 2023 includes vendors' invoices and amounts due to consultants for work completed at June 30, 2023 for other funds.

Amounts reimbursable for these invoices are reflected as an asset of the General Fund in the amounts "Due from other funds", and are reflected as a liability of the other funds in the amounts "Due to other funds". Accrued expenses at June 30, 2023 consist primarily of payroll and payroll withholdings.

A summary of accounts payable and other current liabilities at June 30, 2023 is as follows:

Accounts payable and contracts payable	\$ 225,208
Accrued expenses	58,582
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Total	\$ 283,790
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Note 7: LONG-TERM LIABILITIES

Long-term liabilities consisted of compensated absences (accumulated and vested vacation pay including related Commission expenses), net pension liability and total OPEB liability.

Details of changes in long-term liabilities during the year ended June 30, 2023, are as follows:

	July 1, 2022	Increase	Decrease	June 30, 2023	Due Within One Year
Compensated absences	\$ 293,297	\$ 205,428	\$ (216,865)	\$ 281,860	\$ 144,000
Net pension liability	3,665,868	1,393,565	-	5,059,433	-
Total OPEB liability	953,924	22,887	-	976,811	17,927
Total	\$ 4,913,089	\$1,621,880	\$ (216,865)	\$ 6,318,104	\$ 161,927

Compensated absences are discussed in Note 1(k). Net pension liability and total OPEB liability are discussed in Notes 11 and 12.

Funding of compensated absences is to be provided from revenues of various funds to which indirect costs are allocated at the time paid (see Notes 1(b), 1(l) and 10).

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Note 8: FUNDING PROVIDED BY MEMBER PARISHES

The Commission's enabling legislation provides that the members will appropriate and provide the funds necessary to carry out the Commission's operations. This is normally provided for by the Commission billing the member parishes their pro rata share of such costs based upon census population distribution. The revenues received and earned from member parishes for the year ended June 30, 2023 amounted to \$646,479.

Note 9: COMMITMENTS AND CONTINGENCIES

Office Facilities and Equipment

The Commission entered into a Cooperative Endeavor Agreement (the "Agreement") with the Louisiana Department of Transportation and Development (LDOTD) on May 16, 2007. The Agreement calls for the Commission to perform certain support functions for the LDOTD, along with an initial capital funding of \$2,500,000 and \$250,000 per year of Commission Urban Attributable funds. In return, LDOTD agreed to provide office space in the Regional Transportation Management Center, which was completed in October 2009, along with communication and information infrastructure equipment to the Commission. Additionally, the Commission pays certain operating expenses of the Regional Transportation Management Center. Total expenses incurred by the Commission were approximately \$39,284 for the year ended June 30, 2023 and is included in Indirect Expenses.

The Agreement's term is for twenty-five (25) years, with options to renew for two (2) five (5) year periods thereafter. The Agreement may be terminated based upon failure of the Commission to comply with the terms of the Agreement, provided the LDOTD gives the Commission notice of the failure. Upon notice of the failure, the Commission has sixty (60) days to correct such failure.

Grant Contracts

The grantee for pass-through funds and/or the Commission as grantee or subrecipient under the terms of certain grant agreements is required to provide a percentage of the costs incurred for the project. These costs are referred to as matching funds. These can be provided by the grantee, the Commission, or other agencies. Matching funds that are required for completion of grant projects by the Commission at June 30, 2023, totaled \$63,684.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Note 9: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Work yet to be completed for grants in progress at June 30, 2023, for various agencies was as follows:

Grantor Agency	Amount To Be <u>Completed</u>
United States Department of Transportation:	
Federal Highway Administration	\$ 1,430,505
United States Department of Commerce	158,241
United States Department of Housing and Urban Development	268,378
Environmental Protection Agency	490,296
United States Department of Energy	143,514
State of Louisiana	82,376
Local Sources	115,837
Total	\$ 2,689,777

Of the above work yet to be completed at June 30, 2023, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 2023, in the amount of \$1,306,030. The cost of these services will be paid from the funds of the grant project for which the services are provided.

Audit of Subrecipient Costs

The Commission, as a recipient of grants from federal agencies, has primary responsibility for compliance by subrecipients that are state or local governments with federal regulations, policies, and procedures applicable to such grants. For the year ended June 30, 2023, there were no subrecipients.

Note 10: INDIRECT COST PLAN

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited. The Commission's policy is to apply the new audited indirect rate effective for the fiscal year following the audited rate year.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Note 11: RETIREMENT BENEFITS

Plan Description

Employees of the Commission are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's

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Notes to Financial Statements**

Note 11: RETIREMENT BENEFITS (CONTINUED)

age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have

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Note 11: RETIREMENT BENEFITS (CONTINUED)

accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

Disability Benefits

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

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Note 11: RETIREMENT BENEFITS (CONTINUED)

Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

Contribution requirements of active employees are governed by Title 11 of the Louisiana Revised Statutes and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers.

The rates in effect during the year ended June 30, 2023 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate
Regular Employees and Appellate Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	40.4%
Post Act 75 (hired after 6/30/2006)	Open	8.0%	40.4%
Optional Retirement Plan (ORP)			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	40.4%
Post Act 75 (hired after 6/30/2006)	Closed	8.0%	40.4%

The Commission's contractually required composite contribution rate for the year ended June 30, 2023 was 40.4% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Commission were \$581,049 for the year ended June 30, 2023.

Refunds of Contributions

If a member leaves covered employment or dies before any benefits become payable on their behalf, the accumulated contributions may be refunded to the member or their designated beneficiary. Similarly, accumulated contributions in excess of any benefits paid to members or their survivors are refunded to the member's beneficiaries or their estates upon cessation of any survivor's benefits.

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Note 11 – RETIREMENT BENEFITS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Commission reported a liability of \$5,059,433 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission’s proportion of the net pension liability was based on a projection of the Commission’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Commission’s proportion was 0.066926%, which was an increase of .000322% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Commission recognized pension expense of \$670,138 minus the Commission’s amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of \$97,396.

At June 30, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,798	\$ -
Changes of assumptions	91,988	-
Net difference between projected and actual earnings on pension plan investments	407,519	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	124,379	(22,676)
Employer contributions subsequent to the measurement date	581,049	-
Total	\$ 1,218,733	\$ (22,676)

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Note 11 – RETIREMENT BENEFITS (CONTINUED)

Deferred outflows of resources of \$581,049 related to pensions resulting from the Commission’s contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2024	354,908
2025	83,782
2026	(103,050)
2027	279,368

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.25% per annum
Inflation Rate	2.3% per annum
Mortality	Non-disabled members - Mortality rates based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Scale. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.

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Note 11 – RETIREMENT BENEFITS (CONTINUED)

Salary Increases

Salary increases were projected based on a 2014-2018 experience study of the System's members.

The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.0%	12.8%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	1%	0.39%
Domestic equity	31%	4.57%
International equity	23%	5.76%
Domestic fixed income	3%	1.48%
International fixed income	18%	5.04%
Alternative investments	24%	8.30%
Total	100%	5.91%

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Note 11 – RETIREMENT BENEFITS (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Commission’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission’s proportionate share of the Net Pension Liability using the discount rate of 7.25%, as well as what the Commission’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Commission’s proportionate share of the net pension liability	\$ 6,366,243	\$ 5,059,433	\$ 3,867,812

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued LASERS 2022 Comprehensive Annual Financial Report at www.lasersonline.org.

Note 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Commission provides certain continuing health care and life insurance benefits for its retired employees. The Commission’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Commission. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB)

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Note 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Benefits Provided – Medical insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana State Employees’ Retirement System (LASERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 60 and 10 years of service; or, age 55 and 25 years of service; or, any age and 30 years of service; employees hired after July 1, 2006 and on or Before June 30, 2015 are not able to retire or enter DROP until age 60 with 5 years of service; or hired thereafter, age 62 with 5 years of service. Notwithstanding this there is a minimum service requirement of 20 years for benefits.

Employees covered by benefit terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	16
	19
	19

Total OPEB Liability

The Commission’s total OPEB liability of \$976,811 was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, annually
Discount rate	3.65% annually
Healthcare cost trend rates	5.5% annually until year 2032, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

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Note 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 953,924</u>
Changes for the year:	
Service cost	16,745
Interest	34,065
Differences between expected and actual experience	4,189
Changes in assumptions	(15,120)
Benefit payments and net transfers	<u>(16,992)</u>
Net changes	<u>22,887</u>
Balance at June 30, 2023	<u><u>\$ 976,811</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB liability	<u>\$ 1,135,684</u>	<u>\$ 976,811</u>	<u>\$ 850,144</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	<u>\$ 850,796</u>	<u>\$ 976,811</u>	<u>\$ 1,134,023</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
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Note 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

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

For the year ended June 30, 2023, the Commission recognized OPEB expense of \$55,290. At June 30, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 113,580	\$ (71,602)
Changes in assumptions	143,718	(221,157)
Total	\$ 257,298	\$ (292,759)

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

Years ending June 30:	
2024	4,480
2025	4,479
2026	4,478
2027	(63,614)
2028	246
Thereafter	14,470

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
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Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 701,742	\$ 687,295	\$ (14,447)
Miscellaneous	-	3,940	\$ 3,940
Total revenues	701,742	691,235	(10,507)
Expenditures			
Current			
General Government			
Personnel services	9,580	783	8,797
Contractual services	60,000	60,000	-
Other services and charges	21,420	3,788	17,632
Unreimbursed indirect charges	425,000	414,235	10,765
Total expenditures	516,000	478,806	37,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,742	212,429	26,687
Other Financing Uses			
Transfers in	-	-	-
Transfers out	(610,742)	(549,879)	60,863
Total other financing sources	(610,742)	(549,879)	60,863
Net change in fund balance	(425,000)	(337,450)	87,550
Fund balance, beginning of year	2,536,795	2,612,834	(76,039)
Fund balance, end of year	\$ 2,111,795	\$ 2,275,384	\$ 11,511

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Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Department of Transportation -
Federal Transit Administration Grants Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 803,377	\$ 557,102	\$ (246,275)
Total revenues	803,377	557,102	(246,275)
Expenditures			
Current			
Transit			
Personnel services	713,669	427,819	285,850
Supplies	57,270	57,270	-
Contractual services	130,433	120,163	10,270
Other services and charges	115,061	69,311	45,750
Capital outlay			
Purchase of Audio Visual equipment and Data	8,432	5,184	3,248
Total expenditures	1,024,865	679,747	345,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	(221,488)	(122,645)	98,843
Other Financing Sources			
Transfers in	221,488	122,645	(98,843)
Total other financing sources	221,488	122,645	(98,843)
Net change in fund balance	-	-	-
Fund balance, beginning of the year	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -

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Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Department of Transportation -
Federal Highway Administration Grants Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 5,076,918	\$ 2,078,790	\$ (2,998,128)
Total revenues	5,076,918	2,078,790	(2,998,128)
Expenditures			
Current			
Transit			
Personnel services	2,579,733	1,547,371	1,032,362
Supplies	157,504	88,647	68,857
Contractual services	2,870,632	595,932	2,274,700
Other services and charges	335,928	209,969	125,959
Capital outlay			
Purchase of Audio Visual equipment and Data	58,815	39,599	19,216
Total expenditures	6,002,612	2,481,518	3,521,094
Excess (Deficiency) of Revenues Over (Under) Expenditures	(925,694)	(402,728)	522,966
Other Financing Sources			
Transfers in	925,694	402,728	(522,966)
Total other financing sources	925,694	402,728	(522,966)
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

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Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
Local Contracts Fund
For the Year Ended June 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 127,581	\$ 11,744	\$ (115,837)
Other	1,898	1,898	-
Total revenues	129,479	13,642	(115,837)
Expenditures			
Economic and Physical Development			
Personnel services	105,230	11,867	93,363
Other services and charges	24,249	1,775	22,474
Total expenditures	129,479	13,642	115,837
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources			
Transfers in	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
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Schedule of Proportionate Share of Net Pension Liability
Louisiana State Employees' Retirement System
Last Nine Fiscal Years**

Fiscal Year*	Commission's proportion of the net pension liability (asset)	Commission's proportionate share of the net pension liability (asset)	Commission's employee payroll	Commission's proportionate share of the net pension liability (asset) as a percentage of its employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.066926%	\$ 5,059,433	\$ 1,392,641	363%	63.70%
2022	0.066604%	\$ 3,665,868	\$ 1,360,573	269%	72.80%
2021	0.061961%	\$ 5,124,589	\$ 1,288,070	398%	58.00%
2020	0.062082%	\$ 4,497,787	\$ 1,218,377	369%	62.90%
2019	0.059862%	\$ 4,082,545	\$ 1,187,853	344%	64.30%
2018	0.065430%	\$ 4,683,848	\$ 1,293,289	362%	62.50%
2017	0.070893%	\$ 5,566,910	\$ 1,239,698	449%	57.70%
2016	0.065560%	\$ 4,459,002	\$ 1,269,392	351%	62.70%
2015	0.072690%	\$ 4,545,289	\$ 1,236,840	367%	65.00%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

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

Notes to Required Supplementary Information

Changes of Benefit Terms

Members hired on or after July 1, 2015 will be eligible at age 62 with 5 years of service.
Beginning July 1, 2015, permanent benefit increases are limited based on benefit amount and actuarial rate of return.
In 2022, Act 656 granted a one-time supplemental payment to certain eligible retirees and beneficiaries.

Changes of Assumptions

For the actuarial valuation for the year ended June 30, 2017, the inflation rate decreased from 3.0% to 2.75% and the investment rate of return decreased from 7.75% to 7.70%. For the actuarial valuation for the year ended June 30, 2018, the investment rate of return decreased from 7.70% to 7.65%. For the actuarial valuation for the year ended June 30, 2019, the inflation rate decreased from 2.75% to 2.5% and the investment rate of return decreased from 7.65% to 7.60%. For the actuarial valuation for the year ended June 30, 2020, the inflation rate decreased from 2.5% to 2.3% and the investment rate of return decreased from 7.60% to 7.55%. For the actuarial valuation for the year ended June 30, 2021, the investment rate of return decreased from 7.55% to 7.40%. For the actuarial valuation for the year ended June 30, 2022, the investment rate of return decreased from 7.40% to 7.25%.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
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Schedule of Employer Contributions To
Louisiana State Employees' Retirement System
Last Ten Fiscal Years

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Commission's employee payroll	Contributions as a percentage of employee payroll
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Louisiana State Employees' Retirement System

2023	\$ 581,049	\$ 581,049	\$ -	\$ 1,438,240	40.4%
2022	\$ 550,093	\$ 550,093	\$ -	\$ 1,392,641	39.5%
2021	\$ 545,589	\$ 545,589	\$ -	\$ 1,360,573	40.1%
2020	\$ 524,245	\$ 524,245	\$ -	\$ 1,288,070	40.7%
2019	\$ 461,937	\$ 461,937	\$ -	\$ 1,218,377	37.9%
2018	\$ 450,196	\$ 450,196	\$ -	\$ 1,187,853	37.9%
2017	\$ 462,998	\$ 462,998	\$ -	\$ 1,293,289	35.8%
2016	\$ 461,168	\$ 461,168	\$ -	\$ 1,239,698	37.2%
2015	\$ 469,675	\$ 469,675	\$ -	\$ 1,269,392	37.0%
2014	\$ 387,131	\$ 387,131	\$ -	\$ 1,236,840	31.3%

*Amounts presented were determined as of the end of the fiscal year.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
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Schedule of Changes in Total OPEB Liability and Related Ratios
Last Five Fiscal Years**

Total OPEB Liability	2023	2022	2021	2020	2019
Service cost	\$ 16,745	\$ 27,000	\$ 31,832	\$ 50,833	\$ 21,938
Interest	34,065	27,705	28,152	25,561	23,763
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	4,189	(69,168)	(44,606)	218,652	17,568
Changes of assumptions	(15,120)	(284,639)	10,367	258,004	38,562
Benefit payments	(16,922)	(16,106)	(14,563)	-	-
Net change in total OPEB liability	22,957	(315,208)	11,182	553,050	101,831
Total OPEB liability - beginning	953,924	1,269,132	1,257,950	704,900	603,069
Total OPEB liability - ending	\$ 976,881	\$ 953,924	\$ 1,269,132	\$ 1,257,950	\$ 704,900
Covered-employee payroll	\$ 1,332,855	\$ 1,294,034	\$ 1,509,022	\$ 1,465,070	\$ 1,201,672
Total OPEB liability as a percentage of covered-employee payroll	73.29%	73.72%	84.10%	85.86%	58.66%
Notes to Schedule:	2023	2022	2021	2020	2019
Benefit Changes:	None	None	None	None	None
Changes of Assumptions:					
Discount Rate:	3.65%	3.54%	2.16%	2.21%	3.50%
Mortality:	RP-2014	RP-2014	RP-2014	RP-2014	RP-2000
Trend:	Variable	Variable	Variable	Variable	5.50%

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

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St John the Baptist,
St. Tammany & Tangipahoa Parishes
NonMajor Governmental and Special Revenue Funds
For the Year Ended June 30, 2023**

Special Revenue Funds are used to account and report for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Commission receives grants and contracts for planning programs from federal, state, and other sources. These grants and contracts are combined into funds by funding agencies for reporting purposes as follows:

Federal

- United States Environmental Protection Agency Grants Fund - accounts for the proceeds of EPA grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Department of Commerce Fund-Economic Development Agency - accounts for the proceeds of Department of Commerce grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Department of Energy Grants Fund - accounts for the proceeds of Department of Energy grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Department of Housing and Urban Development Grant Fund - accounts for the proceeds of Department of Housing and Urban Development grants and contracts that are legally restricted to expenditures for specified purposes.

State

- State Contracts Fund - accounts for the proceeds from State grants and contracts that are legally restricted to expenditures for specified purposes.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Combining Balance Sheet
NonMajor Governmental Funds
June 30, 2023**

	Federal Grant Programs						
	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S Department of Housing & Urban Development Grant Fund	State Contracts Fund	Total Nonmajor Governmental Funds	
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Restricted cash	-	-	-	-	-	-	
Due from other funds	-		179,764	-	24,954	204,718	
Due from other governmental units	19,034	8,566		10,782	56,512	94,894	
Total assets	\$ 19,034	\$ 8,566	\$ 179,764	\$ 10,782	\$ 81,466	\$ 299,612	
Liabilities and Fund Balances							
Liabilities							
Due to other funds	\$ 19,034	\$ 8,566		\$ 10,782	\$ 12	38,394	
Unearned revenue	-	-	179,764	-	81,454	261,218	
Total liabilities	19,034	8,566	179,764	10,782	81,466	299,612	
Fund balances							
Total fund balances	-	-	-	-	-	-	
Total liabilities and fund balances	\$ 19,034	\$ 8,566	\$ 179,764	\$ 10,782	\$ 81,466	\$ 299,612	

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
NonMajor Governmental Funds
For the Year Ended June 30, 2023**

	Federal Grant Programs						
	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S Department of Housing & Urban Development Grant Fund	State Contracts Fund	Total Nonmajor Governmental Funds	
Revenues							
Intergovernmental	\$ 51,709	\$ 81,269	\$ 91,599	\$ 55,910	\$ 44,344	\$ 324,831	
Total revenues	51,709	81,269	91,599	55,910	44,344	324,831	
Expenditures							
Economic and Physical Development	55,358	101,586	91,599	56,450	44,344	349,337	
Total expenditures	55,358	101,586	91,599	56,450	44,344	349,337	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,649)	(20,317)	-	(540)	-	(24,506)	
Other Financing Sources (Uses)							
Transfers in	3,649	20,317	-	540	-	24,506	
Transfers out	-	-	-	-	-	-	
Total other financing sources	3,649	20,317	-	540	-	24,506	
Net change in fund balances	-	-	-	-	-	-	
Fund balances, beginning of year	-	-	-	-	-	-	
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**Regional Planning Commission for Jefferson, Orleans, Plaquemines
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Environmental Protection Agency Fund
For the Year Ended June 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 542,635	\$ 51,709	\$ (490,926)
Total revenues	542,635	51,709	(490,926)
Expenditures			
Economic and Physical Development			
Personnel services	126,305	29,135	97,170
Contractual services	403,093	19,307	383,786
Other services and charges	22,133	6,916	15,217
Total expenditures	551,531	55,358	496,173
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,896)	(3,649)	(5,247)
Other Financing Sources			
Transfers in	8,896	3,649	5,247
Total other financing sources	8,896	3,649	5,247
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Department of Commerce Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 207,862	\$ 81,269	\$ (126,593)
Total revenues	207,862	81,269	(126,593)
Expenditures			
Economic and Physical Development			
Personnel services	178,169	79,013	99,156
Supplies	43	28	15
Contractual services	36,350	5,700	30,650
Other services and charges	45,265	16,845	28,420
Total expenditures	259,827	101,586	158,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,965)	(20,317)	31,648
Other Financing Sources			
Transfers in	51,965	20,317	(31,648)
Total other financing sources	51,965	20,317	(31,648)
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Department of Energy Grant Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 235,113	\$ 91,599	\$ (143,514)
Total revenues	235,113	91,599	(143,514)
Expenditures			
Economic and Physical Development			
Personnel services	177,901	71,280	106,621
Supplies	4,286	2,487	1,799
Other services and charges	52,926	17,832	35,094
Total expenditures	235,113	91,599	143,514
Net changes in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**
Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
United States Department of Housing and Urban Development Grant Fund
For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Miscellaneous	\$ 313,506	\$ 55,910	\$ (257,596)
Total revenues	313,506	55,910	(257,596)
Expenditures			
Economic and Physical Development			
Personnel services	295,343	49,814	245,529
Other services and charges	29,485	6,636	22,849
Total expenditures	324,828	56,450	268,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,322)	(540)	10,782
Other Financing Sources			
Transfers in	11,322	540	(10,782)
Total other financing sources	11,322	540	(10,782)
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget and Actual
State Contracts Fund
For the Year Ended June 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 126,720	\$ 44,344	\$ (82,376)
Total revenues	126,720	44,344	(82,376)
Expenditures			
Economic and Physical Development			
Personnel services	105,160	37,921	67,239
Other services and charges	21,560	6,423	15,137
Total expenditures	126,720	44,344	82,376
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Schedule of Commissioners' Per Diem
For the Year Ended June 30, 2023**

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowance</u>
Mr. Lee Giorgio	9	\$450
Ms. Sophie H. Vorhoff	4	\$200

The nonelected Commissioners are offered a per diem allowance of \$50 for each meeting attended, not to exceed two meetings per month. They have the option not to accept per diem allowance.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2023**

Agency Head Name: Jeff Roesel, Executive Director (7/1/2022-6/30/2023)

PURPOSE	AMOUNT
Salary	\$ 141,500
Benefits-health insurance	14,037
Benefits - dental insurance	1,897
Benefits - vision insurance	312
Benefits-retirement	57,166
Workers comp	425
Benefits-life insurance	636
Benefits-Fica & Medicare	2,052
Cell phone	900
Reimbursements (parking & tolls)	82
	\$ 219,007

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

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany and Tangipahoa Parishes
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the "Commission") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditors as a public document.

Carr, Riggs & Ingram, L.L.C.

December 12, 2023
Metairie, Louisiana

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany and Tangipahoa Parishes
New Orleans, Louisiana

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes' (the "Commission") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the Commission's major federal program for the year ended June 30, 2023. The Commission's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Carr, Riggs & Ingram, L.L.C.

December 12, 2023
Metairie, Louisiana

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Project Number	Passed-through to Subrecipients	Federal Expenditures	Total Expenditures
U.S. Department of Transportation					
Passed-through Louisiana Department of Transportation and Development					
Highway Planning and Construction (Federal-Aid Highway Program)					
	20.205	H.972462.1	\$ -	\$ 1,441,430	\$ 1,801,755
		H.013773	-	362,843	399,629
		H.004746	-	2,965	2,965
		H.015428	-	1,143	1,429
		H.004891.5	-	162,719	203,398
		H.010170	-	22,469	28,086
		H.010753	-	35,405	44,256
Total Highway Planning and Construction			-	2,028,974	2,481,518
Transit Services Programs Cluster					
Passed-through Louisiana Department of Transportation and Development					
Enhanced Mobility of Seniors and Individuals with Disabilities					
	20.513	PL80-36-22	-	3,623	3,623
Total Transit Services Programs Cluster			-	3,623	3,623
Federal Transit Cluster					
Direct Program:					
Federal Transit Formula Grants					
	20.507		-	43,022	53,777
Total Federal Transit Cluster			-	43,022	53,777
Passed-through Louisiana Department of Transportation and Development					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
	20.505	PL80-36-22	-	409,629	511,141
		PL80-52-22	-	57,802	72,252
		PL80-53-22	-	26,728	33,410
			-	494,159	616,803
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PL80-36-22	-	9,167	9,167
Total U.S. Department of Transportation			-	2,578,945	3,164,888

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

CONTINUED

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Project Number	Passed-through to Subrecipients	Federal Expenditures	Total Expenditures
U.S. Department of Commerce					
Direct Programs:					
Economic Development Support for Planning Organizations	11.302		-	81,269	101,586
Total U.S. Department of Commerce			-	81,269	101,586
U.S. Environmental Protection Agency					
Direct Program:					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		-	51,708	55,358
Total U.S. Environmental Protection Agency			-	51,708	55,358
U.S. Department of Energy					
Direct Programs:					
State Energy Program	81.041		-	30,266	30,266
Conservation Research and Development	81.086		-	61,333	61,333
Total U.S. Department of Energy			-	91,599	91,599
U.S. Department of Housing & Urban Development					
Passed-through Louisiana Office of Community Development-Disaster Recovery Community Development Grant Program - States' Program	14.228		-	55,910	56,450
Total U.S. Department of Housing & Urban Development			-	55,910	56,450
Total Expenditures of Federal Awards			\$ -	\$ 2,859,431	\$ 3,469,881

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

Note 1: SCOPE OF AUDIT PURSUANT TO UNIFORM GUIDANCE, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS*

All federal grant awards of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes are included in the scope of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. The United States Department of Transportation is the Commission's oversight agency.

Note 2: FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 2023. Revenues and expenditures recorded prior to July 1, 1986 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. These prior-period revenues and expenditures are subject to the audit requirements of the applicable federal funding sources.

Note 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Commission has met the qualifications for the respective grants. Costs incurred for programs partially funded by federal grants are applied against federal grant funds to the extent of revenues available when they properly apply to the grant. Accrued revenues at year end represent amounts earned but not yet received. Expenditures represent total program costs for the year ended June 30, 2023. Federal financial assistance provided through June 30, 2023 represents amounts earned under grant agreements on the accrual basis of accounting. The Commission has not elected to use the 10% de minimis indirect cost rate.

ACCRUED AND DEFERRED REIMBURSEMENT

Various reimbursement procedures are used for federal awards received by the Commission. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

Note 4: LOANS

The Commission did not expend federal awards related to loans or loan guarantees during the year.

Note 5: FEDERALLY FUNDED INSURANCE

The Commission has no federally funded insurance.

Note 6: NONCASH ASSISTANCE

The Commission did not receive any federal noncash assistance for the fiscal year ended June 30, 2023.

Note 7: FEDERAL ASSISTANCE RECONCILIATION

Federal expenditures as presented on the schedule of expenditures of federal awards relate to total expenditures as follows:

Federal share of expenditures	\$2,859,431
Local or State share of expenditures	610,450
<hr/>	
Total expenditures per schedule of expenditures of federal awards	<hr/> <u>\$3,469,881</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of the major programs:

Name of Federal Awards (or Cluster)	Assistance Listing No.
Highway Planning and Construction (Highway Planning and Construction Cluster)	20.205

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended June 30, 2023.

C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

There were no findings related to compliance and other matters for the year ended June 30, 2023.

D. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings related to the major federal award program for the year ended June 30, 2023.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John the Baptist,
St. Tammany & Tangipahoa Parishes
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023**

A. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended June 30, 2022.

B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

There were no findings related to compliance and other matters for the year ended June 30, 2022.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings related to the major federal award programs for the year ended June 30, 2022.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Commissioners
Regional Planning Commission
For Jefferson, Orleans, Plaquemines,
St. Bernard, St. Charles, St. John, St. Tammany
and Tangipahoa Parishes
New Orleans, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John, St. Tammany, and Tangipahoa Parishes' (the "Commission") management is responsible for those C/C areas identified in the SAUPs.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in 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 findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the Commission's written policies and procedures and observe whether they address each of the following categories and subcategories, if applicable, to public funds and the Commission's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Results: Not applicable. The Commission has not incurred any debt.

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

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

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

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

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

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

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

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

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: Not applicable. The Commission did not have a negative unassigned fund balance from the prior year.

- 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 findings are considered fully resolved.

Results: Not applicable. The Commission did not have any audit findings from the prior year.

Bank Reconciliations

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

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

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

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

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

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

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

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

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

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

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

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

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

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

- 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 (e.g., pre-numbered receipts) to the deposit.

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

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

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

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

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

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

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

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

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

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

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

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

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

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

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

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

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

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

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

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

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

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

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

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

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

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

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

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.

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

e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

10. For each location selected under #8 above, obtain the Commission's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

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

a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the Commission.

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

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

11. Using the Commission's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5-non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per Commission's policy, and (b) approved by the required number of authorized signers per the Commission's policy. Note: If no electronic payments were made from the main operating account during the month selected, the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

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

13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

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

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

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

14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

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

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

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

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

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

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

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

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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

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

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

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

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

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

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

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

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

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

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

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

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

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

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

18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

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

b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

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

c) Observe any leave accrued or taken during the pay period is reflected in the Commission's cumulative leave records.

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

d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

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

19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the Commission's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to the Commission's policy.

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

20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

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

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

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

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

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

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the Commission reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Commission is domiciled, as required by R.S. 24:523.

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

24. Observe the Commission has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a. Obtain and inspect the Commission's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Results: We performed the procedure and discussed the results with management.

- b. Obtain and inspect the Commission's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

- c. Obtain a listing of the Commission's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

26. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

Prevention of Sexual Harassment

27. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

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

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

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

29. Obtain the Commission'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:

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

a) Number and percentage of public servants in the agency who have completed the training requirements;

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

b) Number of sexual harassment complaints received by the agency;

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

c) Number of complaints which resulted in a finding that sexual harassment occurred;

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

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

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

e) Amount of time it took to resolve each complaint.

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

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

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

This report is intended solely to describe the scope of testing 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.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
December 12, 2023