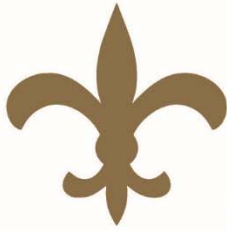


THE ASSIST AGENCY, INC.
BASIC FINANCIAL STATEMENTS AND
AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The ASSIST Agency, Inc.
Crowley, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of The ASSIST Agency, Inc. (a nonprofit organization), which is comprised of the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The ASSIST Agency, Inc., as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information. My audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, such information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated September 3, 2021, on my consideration of The ASSIST Agency, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 ASSIST Agency, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "J. Aaron Cozzie, CPA, LLC". The signature is written in a cursive style.

Jennings, Louisiana
September 3, 2021

THE ASSIST AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 465,216
Accounts Receivable	32,601
Due from Friends of ASSIST, Inc.	148,250
Other Receivables	1,070
Other Current Assets	4,340
Total Current Assets	651,477

FIXED ASSETS

Furniture and Equipment	63,367
Vehicles	1,425
Land	28,393
Total	93,185
Less: Accumulated Depreciation	(38,348)
Net Fixed Assets	54,837

OTHER ASSETS

Notes Receivable	12,552
TOTAL ASSETS	\$ 718,866

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 27,098
Accrued Payroll Liabilities	7,432
Total Current Liabilities	34,530

OTHER LIABILITIES

Accrued Compensated Absences	25,066
Security Deposits	1,450
Total Other Liabilities	26,516

TOTAL LIABILITIES

61,046

NET ASSETS

Unrestricted	656,420
Temporarily Restricted Net Assets	1,400
Total Net Assets	657,820

TOTAL LIABILITIES AND NET ASSETS	\$ 718,866
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The accompanying notes are an integral part of these financial statements.

THE ASSIST AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

CHANGES IN UNRESTRICTED NET ASSETS:

UNRESTRICTED REVENUES AND SUPPORT

Grants	\$ 1,103,995
Contributions	25
Interest Income	831
Partnership Income	4,943
Other	<u>58,771</u>
Total Unrestricted Revenues and Support	1,168,565

NET ASSETS RELEASED FROM RESTRICTIONS

Program Restrictions Satisfied	<u>31,197</u>
Total Revenues, Support, and Net Assets Released From Restrictions	<u>1,199,762</u>

EXPENSES

Program Activities:

Community Services Block Grant Program	533,713
Emergency Food and Shelter Program	82,644
Elderly Services Program	44,548
Homeless Program	42,990
Summer Food Service Program	198,185
Other Program Activities	<u>63,966</u>

Total	966,046
Management and General	151,328
Fundraising Activities	<u>-</u>
Total Expenses	<u>1,117,374</u>

CHANGE IN UNRESTRICTED NET ASSETS 82,388

CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:

Contributions	31,197
Net Assets Released From Restrictions	<u>(31,197)</u>

CHANGE IN TEMPORARILY RESTRICTED NET ASSETS -

CHANGE IN NET ASSETS 82,388

NET ASSETS AT BEGINNING OF PERIOD 575,432

NET ASSETS AT END OF PERIOD \$ 657,820

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

THE ASSIST AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	PROGRAM ACTIVITIES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Compensation and Related Expenses:				
Salaries	\$ 422,144	\$ 40,861	\$ -	\$ 463,005
Employee Benefits:				
Payroll Taxes	36,229	3,832	-	40,061
Retirement	4,174	985	-	5,159
Group Insurance	15,058	10,029	-	25,087
Compensated Absences	-	14,499	-	14,499
Total	477,605	70,206	-	547,811
Administrative Fees	-	16,482	-	16,482
Advertising	77	19	-	96
Automobile	8,140	-	-	8,140
Bank Charges	-	334	-	334
Community Food	818	-	-	818
Depreciation	6,519	-	-	6,519
Donations	-	5,000	-	5,000
Dues and Subscriptions	1,866	-	-	1,866
Emergency Assistance	241,911	-	-	241,911
Financial Education	855	-	-	855
Food	145,403	-	-	145,403
Insurance	4,485	7,046	-	11,531
Janitorial	174	-	-	174
Audit and Professional Fees	-	25,473	-	25,473
Loss on Disposal of assets	-	299	-	299
Meeting	-	285	-	285
Miscellaneous	4,931	11,311	-	16,242
Office Expense/Supplies	9,418	1,886	-	11,304
Penalties and Fines	-	1,462	-	1,462
Postage	674	193	-	867
Registration Fees	-	261	-	261
Rent	36,333	7,152	-	43,485
Repairs and Maintenance	8,153	2,054	-	10,207
Supplies	3,265	66	-	3,331
Telephone	8,653	1,746	-	10,399
Travel	2,011	53	-	2,064
Utilities	4,755	-	-	4,755
Totals	\$ 966,046	\$ 151,328	\$ -	\$ 1,117,374

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

THE ASSIST AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 82,388
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	6,519
Loss on Disposal of Assets	299
Change in Assets and Liabilities:	
Accounts Receivable	(18,114)
Other Current Assets	(782)
Accounts Payable	17,951
Accrued Payroll Liabilities	7,432
Security Deposits	600
Accrued Compensated Absences	<u>8,184</u>
Net Cash Provided (Used) by Operating Activities	<u>104,477</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Fixed Assets	(26,673)
Principal payments received on notes receivable	<u>1,973</u>
Net Cash Provided (Used) By Investing Activities	<u>(24,700)</u>

NET CHANGE IN CASH 79,777

CASH AND EQUIVALENTS, BEGINNING OF PERIOD 385,439

CASH AND EQUIVALENTS, END OF PERIOD \$ 465,216

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

THE ASSIST AGENCY, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – The ASSIST Agency, Inc., (“ASSIST Agency” or “Agency”) is a non-profit corporation chartered by the State of Louisiana on March 15, 1976. The primary function of The ASSIST Agency is to provide services to low-income, handicapped, and homeless individuals in the form of emergency food and shelter, food distribution, low-income housing assistance, and other related social and emergency services in Acadia, Vermilion, and Jefferson Davis Parishes. The Board of Directors governs the operations of the Agency.

Financial Statement Presentation –The Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Basis of Accounting - The financial statements of The ASSIST Agency have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Income Taxes - The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Agency believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Agency’s federal Exempt Organization Business Income Tax Returns (Form 990T) are subject to examination by the IRS generally for three years after they were filed.

Donor Restricted Funds – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Agency reports the program restrictions satisfied.

Property and Equipment – Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Agency is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency. In addition, the Agency currently uses equipment whose title is held by the Louisiana Department of Labor under the Community Services Block Grant. Depreciation is computed using the straight-line method over the assets’ useful lives. Depreciation expense was \$6,519 for the year ended December 31, 2020.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, the Agency considers all investments purchased with an original maturity of three months or less to be cash equivalents, excluding permanently restricted cash and cash equivalents.

THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Federal Financial Awards - Revenues from direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis, and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are included in grants revenue under unrestricted revenues and support. Related contract receivables are referred to as accounts receivable in the statement of financial position.

Donated Services – The Agency recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. At December 31, 2020, there were no material donated services.

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

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs – The Agency uses advertising to promote its programs among the individuals it serves. The cost of this advertising is expensed as incurred. Advertising costs for the year ended December 31, 2020, was \$96.

(B) TEMPORARILY RESTRICTED NET ASSETS

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

United Way	\$ 23,492
Other Restricted Donations	<u>7,675</u>
Total	<u>\$ 31,197</u>

(C) ACCOUNTS RECEIVABLE

At December 31, 2020, accounts receivable was comprised of the following:

Acadia Regional Coalition on Homeless	\$ 4,746
Louisiana Workforce Commission	<u>27,855</u>
Total	<u>\$ 32,601</u>

The Agency generally does not require collateral, and the majority of its receivables are unsecured. The carrying amount for accounts receivable approximates fair value.

THE ASSIST AGENCY, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

(D) ACCRUED COMPENSATED ABSENCES

Employees earn from six to eighteen days each of annual leave and sick leave each year, depending on their length of service. The maximum amount of annual leave an employee is allowed to carry over is 120 hours (15 days). Upon termination, employees are paid for all unused annual leave (up to 120 hours). Accordingly, an accrual of \$25,066 has been made for accumulated annual leave as of December 31, 2020.

(E) RETIREMENT PLAN

The Agency contributes to a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE). All employees of the Agency are eligible to participate. The Agency contributes up to 3.00% of each employee's compensation for the calendar year to a SIMPLE IRA for each employee who has at least \$5,000 in compensation for the previous year. Retirement plan expense for the year ended December 31, 2020 was \$0.

(F) INVESTMENTS IN LIMITED PARTNERSHIPS

On December 15, 1995, the Agency entered into a limited partnership known as Southwind Apartments, ALPIC, as managing general partner. The partnership owns and operates a multi-family housing facility in Jefferson Davis Parish, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .50% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

On October 23, 1997, the Agency entered into a limited partnership known as Westfield Apartments, ALPIC, as managing general partner. The partnership owns and operates a multi-family housing facility in Jefferson Davis Parish, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .50% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

On September 21, 2000, the Agency entered into a limited partnership known as Acadian Place Apartments, ALPIC, as managing general partner. The partnership was formed to develop multi-family housing in Church Point, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .01% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

On September 21, 2000, the Agency entered into a limited partnership known as Southern Apartments Partnership, as managing general partner. The partnership was formed to develop multi-family housing in Iota, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of 2.50% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

THE ASSIST AGENCY, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

(F) INVESTMENTS IN LIMITED PARTNERSHIPS – continued

On May 15, 2006, the Agency entered into a limited partnership known as Bobby Smith Subdivision I Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex in Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .005% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

On May 15, 2006, the Agency entered into a limited partnership known as Bobby Smith Subdivision II Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex in Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .005% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

On March 15, 2007, the Agency entered into a limited partnership known as South Church Point Subdivision Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex in Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Agency has an equity position of .005% in the partnership. However, as a general partner, the Agency is potentially liable for all the debts of the partnership.

In February 2013, the Agency (as a CHDO Developer) entered into a Development Services Agreement with James A. Herod Apartments, Inc. (JAHA) to renovate a public school building into 12 two-bedroom units to house residents in a substance abuse treatment program while helping them to mainstream back into society in Abbeville, La. Funding for the project is from Louisiana Housing Finance Agency, Federal Home Loan Bank of Dallas, HOME, and Louisiana Recovery Authority. At December 31, 2020, JAHA owes \$60,518 in developer fees. The entire receivable amount has been fully reserved.

The Agency is paid for services provided to the partnerships. For the year ended December 31, 2020, the Agency received \$60,573 for these services.

(G) NOTES RECEIVABLE

The Agency has issued loans from funds it received from USDA-Rural Development under The Rural Business Enterprise Grant (RBEG) Program. One loan with a principal balance of \$26,139 (originally \$30,000) is in default and is fully reserved. The other loan was issued during 2018 in the original amount of \$20,000 is performing as intended and has a current balance of \$12,552.

In February 2018, the Agency loaned James A. Herod Apartments, Inc., a partner of the Agency in a housing project (see Note F above) \$41,052 to help cover operating expenses. Since then, James A. Herod Apartments, Inc., has filed suit against the Agency (see Note N) for breach of contract on the project. As such, the loan was fully reserved.

THE ASSIST AGENCY, INC.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

(H) CONCENTRATIONS

The Agency receives funding from the U.S. Department of Health and Human Services in the form of Community Services Block Grant funds that are passed through the Louisiana Department Labor, Office of Workforce Development. During 2020, the Agency received \$632,519 of Community Services Block Grants. This amount represents 52.7% of total revenues and support received by the Agency for the year ended December 31, 2020. A change in this funding could substantially affect the operations of the Agency.

(I) RELATED PARTY TRANSACTION

In June 2008, Friends of ASSIST, a 501(c)(3) Agency sharing common management and board of directors with The ASSIST Agency, Inc., was formed. The ASSIST Agency, Inc. has advanced a total of \$148,250 in cash and organizational expense payments on behalf of the Friends of ASSIST. The Agency intends to collect the amount and it is therefore classified as a current asset.

(J) FINANCIAL INSTRUMENTS

The Agency's financial instruments consist of cash and short-term investments, accounts receivable, loans receivable and accounts payable. The carrying amounts for these financial instruments approximates fair value because of their short-term nature.

(K) NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

(L) COMPENSATION OF BOARD MEMBERS

Members of the Board of Directors of the Agency received no compensation for services rendered as directors during 2020.

(M) COMPENSATION, BENEFITS AND OTHER PAYMENTS OF THE EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to Sharon Clement, Executive Director, for the year ended December 31, 2020, follows:

Salary	\$ 62,850
Insurance	<u>1,800</u>
Total	<u>\$ 64,650</u>

THE ASSIST AGENCY, INC.

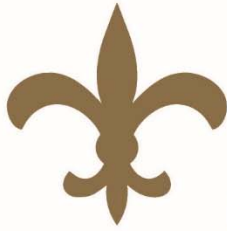
**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020**

(N) CONTINGENCIES

In May 2019, the Agency was notified that it was a defendant in a lawsuit by James A. Herod Apartments, Inc., for breach of contract. Management feels that the claim is unfounded and that any losses that may result are fully covered by commercial insurance.

(O) SUBSEQUENT EVENTS

Subsequent events were evaluated through September 3, 2021, which is the date the financial statements were available to be issued. Management feels that no additional disclosures are necessary.



J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

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

To the Board of Directors
The ASSIST Agency, Inc.
Crowley, Louisiana

I 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 ASSIST Agency, Inc. (a nonprofit organization), which is comprised of the statement of financial position as of December 31, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated September 3, 2021.

Internal Control Over Financial Reporting

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

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

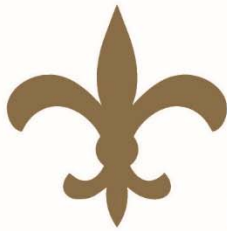
The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Directors, management, others within the organization, federal awarding agencies, pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document, therefore its distribution is not limited.

A handwritten signature in blue ink that reads "J. Aaron Cozart, CPA, LLC". The signature is written in a cursive style.

Jennings, Louisiana

September 3, 2021



J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

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

To the Board of Directors
The ASSIST Agency, Inc.
Crowley, Louisiana

Report on Compliance for Each Major Federal Program

I have audited The ASSIST Agency, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended December 31, 2020. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In my opinion, The ASSIST Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of The ASSIST Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Agency's internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my 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.

A handwritten signature in blue ink that reads "J. Aaron Cozzie, CPA, LLC". The signature is written in a cursive style.

Jennings, Louisiana
September 3, 2021

THE ASSIST AGENCY, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020**

I have audited the financial statements of The ASSIST Agency, Inc. as of and for the year ended December 31, 2020, and have issued my report thereon dated September 3, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. My audit of the financial statements of December 31, 2020 resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Noncompliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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b. *Federal Awards – N/A*

Section II - Financial Statement Findings

None

Section III - Federal Awards Findings and Questioned Costs

None

THE ASSIST AGENCY, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2020**

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

Not Applicable.

Section II - Internal Control and Compliance Material to Federal Awards

Not Applicable.

Section III - Management Letter

Not Applicable.

THE ASSIST AGENCY, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor Program Title	Federal CFDA Number	Identifier Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through the Louisiana Department of Labor, Office of Workforce Development:			
Community Services Block Grants:			
CSBG Subgrant	93.569	* 2019	\$ 227,409
CSBG Subgrant	93.569	* 2020	282,726
CSBG Subgrant	93.569	* CARES Act	122,384
Passed through the United Way of Acadiana:			
Emergency Food and Shelter Grant	97.024		38,069
U.S. Department of Housing and Urban Development			
Passed through the Louisiana Housing Corporation and Acadia Parish Police Jury:			
Emergency Solutions Grant	14.231		41,035
Passed through the Louisiana Housing Corporation and Home Investment Partnership Program:			
Housing Counseling Assistance Program	14.169		10,179
U.S. Department of the Treasury			
Passed through the United Way of Acadiana:			
Volunteer Income Tax Assistance (VITA) Grant	21.009		4,174
U.S. Department of Agriculture			
Passed through the Louisiana Department of Education, Division of Nutrition Support:			
Summer Food Service Program Grant	10.559		<u>212,236</u>
Total Expenditures			<u>\$ 938,212</u>

* - denotes a major program

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of The Assist Agency, Inc. (the Agency) and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the 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). Because the SEFA presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.