

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

Audits of Consolidated Financial Statements

June 30, 2017 and 2016



Contents

Independent Auditor's Report	1 - 2
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Consolidated Financial Statements

Consolidated Statements of Financial Position	3
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2017	4
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2016	5
Consolidated Statements of Cash Flows	6
Notes to the Consolidated Financial Statements	7 - 13

Supplementary Information

Schedule I - Consolidating Statements of Financial Position	15 - 16
Schedule II - Consolidating Statements of Activities and Changes in Net Assets	17 - 18
Schedule III - Schedule of Program Services and Grant Expenses - LPHI	19 - 21
Schedule IV - Schedule of Revenues and Expenditures - TFL	22
Schedule V - Schedule of Compensation, Benefits, and Other Payments to Agency Head	23

Uniform Guidance Section

Schedule of Expenditures of Federal Awards	25 - 26
Notes to Schedule of Expenditures of Federal Awards	27

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28 - 29
--	---------

Report on Compliance for Each Major Federal Program; and on Internal Control Over Compliance Required by the Uniform Guidance	30 - 31
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Schedule of Findings and Questioned Costs	32 - 33
---	---------

Schedule of Prior Year Findings	34
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Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Louisiana Public Health Institute and the Partnership for Achieving Total Health (collectively LPHI) which comprise the consolidated statements of financial position as of June 30, 2017 and 2016, and the related consolidated statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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, we 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 consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of LPHI as of June 30, 2017 and 2016, and the changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. Schedules I - V and the accompanying schedule of expenditures of federal awards, 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*, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 15, 2017, on our consideration of LPHI'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 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 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 LPHI's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, LA
August 15, 2017

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2017

	2017	2016
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 467,306	\$ 1,795,255
Grants Receivable	6,277,190	4,746,955
Due from NNPHI	11,168	61,018
Other Receivables	7,982	94,873
Cash and Cash Equivalents - Restricted	6,418,066	12,617,553
Furniture and Office Equipment, Net	8,608	-
Other Assets	137,307	44,754
	<hr/>	<hr/>
Total Assets	\$ 13,327,627	\$ 19,360,408
	<hr/> <hr/>	<hr/> <hr/>
Liabilities		
Accounts Payable	\$ 3,314,671	\$ 2,882,844
Accrued Liabilities	129,671	23,870
Deferred Grant Revenue	7,339,134	14,306,983
	<hr/>	<hr/>
Total Liabilities	10,783,476	17,213,697
	<hr/>	<hr/>
Net Assets		
Unrestricted	2,523,360	2,130,295
Temporarily Restricted	20,791	16,416
	<hr/>	<hr/>
Total Net Assets	2,544,151	2,146,711
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Total Liabilities and Net Assets	\$ 13,327,627	\$ 19,360,408
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The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 22,078,505	\$ -	\$ 22,078,505
Contributions	5	20,000	20,005
Other Revenue	1,348,642	-	1,348,642
Interest Income	785	-	785
Net Assets Released from Restrictions	15,625	(15,625)	-
Total Support and Revenue	23,443,562	4,375	23,447,937
Expenses			
Program Services and Grants	21,490,205	-	21,490,205
General and Administrative	1,560,292	-	1,560,292
Total Expenses	23,050,497	-	23,050,497
Change in Net Assets	393,065	4,375	397,440
Net Assets, Beginning of Year	2,130,295	16,416	2,146,711
Net Assets, End of Year	\$ 2,523,360	\$ 20,791	\$ 2,544,151

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
Support and Revenue			
Grants and Contracts	\$ 27,278,201	\$ -	\$ 27,278,201
Contributions	1,755	-	1,755
Other Revenue	861,098	-	861,098
Interest Income	544	-	544
Net Assets Released from Restrictions	32,620	(32,620)	-
Total Support and Revenue	28,174,218	(32,620)	28,141,598
Expenses			
Program Services and Grants	26,384,731	-	26,384,731
General and Administrative	1,452,864	-	1,452,864
Total Expenses	27,837,595	-	27,837,595
Change in Net Assets	336,623	(32,620)	304,003
Net Assets, Beginning of Year	1,793,672	49,036	1,842,708
Net Assets, End of Year	\$ 2,130,295	\$ 16,416	\$ 2,146,711

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2017 and 2016

	2017	2016
Cash Flows from Operating Activities		
Change in Net Assets	\$ 397,440	\$ 304,003
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation	2,869	1,628
Bad Debt Expense	14,696	4,024
(Increase) Decrease in Operating Assets		
Grants Receivable	(1,530,235)	(516,307)
Due from NNPHI	49,850	(442)
Other Receivables	72,195	76,253
Other Assets	(92,553)	(44,554)
Increase (Decrease) in Operating Liabilities		
Accounts Payable	431,827	61,426
Accrued Liabilities	105,801	18,663
Deferred Grant Revenue	(6,967,849)	(7,954,373)
Net Cash Used in Operating Activities	(7,515,959)	(8,049,679)
Cash Flows from Investing Activities		
Capital Expenditures	(11,477)	-
Decrease in Restricted Cash	6,199,487	8,868,109
Net Cash Provided by Investing Activities	6,188,010	8,868,109
Net (Decrease) Increase in Cash and Cash Equivalents	(1,327,949)	818,430
Cash and Cash Equivalents, Beginning of Year	1,795,255	976,825
Cash and Cash Equivalents, End of Year	\$ 467,306	\$ 1,795,255

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

The Louisiana Public Health Institute (LPHI) is an independent 501(c)(3) organization established in 1997. In delivering on its mission, LPHI uncovers complementary connections across sectors to combine social, economic and human capital needed to “align action for health.” This is accomplished through implementing strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance the health care delivery systems to improve health outcomes.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to LPHI. The objective of PATH is to support LPHI through collaborative efforts in health information, research, educational and training opportunities, and to promote positive health practices through collaboration in program initiatives and policy development, operating a Health Information Exchange, and other activities. LPHI and PATH (collectively the Organization) utilize the same management and support services. LPHI controls PATH by maintaining a controlling interest on the PATH board, therefore the financial statements require consolidation.

Basis of Accounting

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, involving the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation and Consolidation

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Accordingly, the Organization is required to report information regarding its financial position and activities according to three classes of net assets which are based on the absence or existence and nature of donor-imposed restrictions, as follows: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization has no permanently restricted net assets.

The consolidated financial statements include the accounts of PATH, a supporting organization to LPHI. All significant intercompany amounts and transactions have been eliminated in consolidation.

Use of Estimates

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Furniture and Equipment

Furniture and equipment with an estimated useful life of greater than one year and having an individual acquisition cost in excess of \$5,000 are capitalized. Furniture and equipment are carried at cost or, if donated, at the approximate fair value at the date of the donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets.

Contributions

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in temporarily restricted or permanently restricted net assets, depending on the nature of the restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Contributed Services

No amounts have been reflected in the consolidated financial statements for contributed services since the recognition criteria under accounting principles generally accepted in the United States of America have not been met.

Revenue and Expenses

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. LPHI also receives support through its role as an administrator of court settlement funds utilized in alignment with the mission and purpose of LPHI. Grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funding received in advance of expenditures for allowable grant purposes is recognized as deferred revenue. Expenditures are to be made in accordance with grant budgets that have been adopted.

Receivables

The Organization considers its receivables to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For the purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash Flow Information

The Organization did not make any cash payments for interest or income taxes during the years ended June 30, 2017 and 2016.

Federal Income Taxes

Both LPHI and PATH are exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

Reclassification of Prior Year Balances

Certain amounts presented within the prior year consolidated financial statement have been reclassified to conform with current year presentation. These reclassifications had no impact on the prior year balance of net assets or for the changed in net assets.

Note 2. Concentration of Risk

Economic Dependency

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. The Organization also receives support through its role as an administrator of court settlement funds utilized in alignment with the mission and purpose of the Organization. The continued operations of the Organization are dependent upon the renewal of current grants and/or the procurement of additional funding sources.

Cash Deposits

Although the Organization maintains cash in bank accounts in excess of FDIC insured limits, it has entered an agreement with its financial institution to invest its cash in overnight repurchase agreements in order to secure its cash balances.

Note 3. Cash and Cash Equivalents - Restricted

During the year ended June 30, 2012, LPHI entered into a grant agreement with BP Exploration & Production Inc., and BP American Production Company (collectively referred to as BP) as part of the Gulf Region Health Outreach program to expand capacity for and access to high quality, sustainable, community-based healthcare services. As required by the grant agreement, LPHI is to maintain all unspent or uncommitted grant funds in highly liquid interest-bearing or income-earning investments. Any interest or other income generated by the grant must be applied to the purpose of the project. Cash and cash equivalents restricted for BP totaled \$6,418,066 and \$12,617,553 at June 30, 2017 and 2016, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 4. Due from NNPHI

LPHI assists the National Network of Public Health Institutes (NNPHI) with certain, defined operational services related to NNPHI's finances and administration, human resources, information technology, and communications. NNPHI remits a flat fee every month for the services provided by LPHI and reimburses LPHI for all shared expenses.

As of June 30, 2017 and 2016, LPHI had a balance due from NNPHI totaling \$11,168 and \$61,018, respectively, relating to services provided in accordance with the above service agreement.

Note 5. Other Revenue and Other Receivables

The Organization enters into fee for service arrangements to provide technology, media and communications, evaluation, clinical research support, health information exchange and other services carried out in alignment with its mission. Revenues derived from these contractual arrangements are included in "Other Revenue" in the consolidated statements of activities and changes in net assets.

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to LPHI at June 30, 2017 and 2016 totaled \$7,982 and \$94,873, respectively. During 2017 and 2016, LPHI recorded \$14,696 and \$4,024, respectively, in bad debt expense.

Note 6. Furniture and Equipment

Furniture and equipment consist of the following at June 30th:

	2017	2016
Computer Equipment	\$ 198,187	\$ 186,710
Computer Software	8,184	8,184
Office Furniture	<u>6,584</u>	<u>6,584</u>
	212,955	201,478
Less: Accumulated Depreciation	<u>(204,347)</u>	<u>(201,478)</u>
Total	<u>\$ 8,608</u>	<u>\$ -</u>

Depreciation expense for the years ended June 30, 2017 and 2016, totaled \$2,869 and \$1,628, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 7. Temporarily Restricted Net Assets

Temporarily restricted net assets activity for the year ended June 30, 2017, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 15,521	\$ -	\$ (14,699)	\$ 822
Pfizer: Krewe de Quit	-	20,000	(31)	19,969
Social Innovation Fund Grant	895	-	(895)	-
Total	\$ 16,416	\$ 20,000	\$ (15,625)	\$ 20,791

Temporarily restricted net assets activity for the year ended June 30, 2016, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Louisiana Community AIDS Partnership Program	\$ 15,521	\$ -	\$ -	\$ 15,521
Text4health Program	979	-	(979)	-
Social Innovation Fund Grant	32,536	-	(31,641)	895
Total	\$ 49,036	\$ -	\$ (32,620)	\$ 16,416

Note 8. Commitments and Contingencies

Leases

The Organization leases office facilities under an operating lease which expires in January 2022. Minimum future rental payments under this lease follow for the years ending June 30th:

Years	Amount
2018	\$ 347,622
2019	351,820
2020	361,896
2021	367,774
2022	214,535
Thereafter	-
Total	<u>\$ 1,643,647</u>

The Organization also leases office facilities on a month-to-month basis. Rent expense incurred during the years ended June 30, 2017 and 2016, totaled \$351,079 and \$343,631, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

Line of Credit

At June 30, 2017 and 2016, the Organization had a \$150,000 unsecured line of credit available from a financial institution with an interest rate of 4.00% and 3.50%, respectively. The Organization had no balance outstanding with the line of credit as of June 30, 2017 and 2016.

Note 9. Related Party Transactions

Grants and Contracts

Several of LPHI's board members are employed by organizations with which LPHI has grant agreements or contracts for services.

PATH

LPHI provided management, personnel and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 7% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$9,200 and \$53,005 for the years ended 2017 and 2016, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statement of activities and changes in net assets.

Note 10. Pension Plan

LPHI sponsors a defined contribution 401(k) profit sharing plan covering all employees who meet certain eligibility requirements. Under the plan, participants are allowed to contribute up to their annual pretax compensation, as defined in the plan, not to exceed the limits of Internal Revenue Code Section 401(k). The plan provides for a contribution by LPHI equal to 7 percent of the participant's eligible compensation. LPHI incurred contribution expense of \$490,310 and \$523,630 for the years ended June 30, 2017 and 2016, respectively.

Note 11. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 12. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* topic of the Codification, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns.

Accounting principals generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization 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.

Penalties and interest assessed by income taxing authorities, if any, would be included in general and administrative expenses.

Note 13. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 15, 2017, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

SUPPLEMENTARY INFORMATION

LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2017

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 452,226	\$ 15,080	\$ -	\$ 467,306
Grants Receivable	6,277,190	47,497	(47,497)	6,277,190
Due from NNPHI	11,168	-	-	11,168
Due from PATH	56,480	-	(56,480)	-
Other Receivables	7,982	-	-	7,982
Cash and Cash Equivalents - Restricted	6,418,066	-	-	6,418,066
Furniture and Office Equipment, Net	8,608	-	-	8,608
Other Assets	137,307	-	-	137,307
Total Assets	\$ 13,369,027	\$ 62,577	\$ (103,977)	\$ 13,327,627
Liabilities				
Accounts Payable	\$ 3,360,355	\$ 1,813	\$ (47,497)	\$ 3,314,671
Accrued Liabilities	129,671	-	-	129,671
Due to LPHI	-	56,480	(56,480)	-
Deferred Grant Revenue	7,334,584	4,550	-	7,339,134
Total Liabilities	10,824,610	62,843	(103,977)	10,783,476
Net Assets				
Unrestricted	2,523,626	(266)	-	2,523,360
Temporarily Restricted	20,791	-	-	20,791
Total Net Assets	2,544,417	(266)	-	2,544,151
Total Liabilities and Net Assets	\$ 13,369,027	\$ 62,577	\$ (103,977)	\$ 13,327,627

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2016

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,753,280	\$ 41,975	\$ -	\$ 1,795,255
Grants Receivable	4,746,955	35,928	(35,928)	4,746,955
Due from NNPHI	61,018	-	-	61,018
Due from PATH	58,370	-	(58,370)	-
Other Receivables	94,873	-	-	94,873
Cash and Cash Equivalents - Restricted	12,617,553	-	-	12,617,553
Other Assets	8,754	36,000	-	44,754
Total Assets	\$ 19,340,803	\$ 113,903	\$ (94,298)	\$ 19,360,408
Liabilities				
Accounts Payable	\$ 2,908,405	\$ 10,367	\$ (35,928)	\$ 2,882,844
Accrued Liabilities	23,870	-	-	23,870
Due to LPHI	-	58,370	(58,370)	-
Deferred Grant Revenue	14,299,360	7,623	-	14,306,983
Total Liabilities	17,231,635	76,360	(94,298)	17,213,697
Net Assets				
Unrestricted	2,092,752	37,543	-	2,130,295
Temporarily Restricted	16,416	-	-	16,416
Total Net Assets	2,109,168	37,543	-	2,146,711
Total Liabilities and Net Assets	\$ 19,340,803	\$ 113,903	\$ (94,298)	\$ 19,360,408

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2017

Schedule II

	LPHI		PATH			Consolidated		Total
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Eliminations	Unrestricted	Temporarily Restricted	
Support and Revenue								
Grants and Contracts	\$ 21,979,047	\$ -	\$ 157,728	\$ -	\$ (58,270)	\$ 22,078,505	\$ -	\$ 22,078,505
Contributions	5	20,000	-	-	-	5	20,000	20,005
Other Revenue	1,271,874	-	85,968	-	(9,200)	1,348,642	-	1,348,642
Interest Income	776	-	9	-	-	785	-	785
Net Assets Released from Restrictions	15,625	(15,625)	-	-	-	15,625	(15,625)	-
Total Support and Revenue	23,267,327	4,375	243,705	-	(67,470)	23,443,562	4,375	23,447,937
Expenses								
Program Services and Grants	21,369,740	-	178,735	-	(58,270)	21,490,205	-	21,490,205
General and Administrative	1,466,713	-	102,779	-	(9,200)	1,560,292	-	1,560,292
Total Expenses	22,836,453	-	281,514	-	(67,470)	23,050,497	-	23,050,497
Change in Net Assets	430,874	4,375	(37,809)	-	-	393,065	4,375	397,440
Net Assets, Beginning of Year	2,092,752	16,416	37,543	-	-	2,130,295	16,416	2,146,711
Net Assets, End of Year	\$ 2,523,626	\$ 20,791	\$ (266)	\$ -	\$ -	\$ 2,523,360	\$ 20,791	\$ 2,544,151

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2016

Schedule II (Continued)

	LPHI		PATH			Consolidated		Total
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Eliminations	Unrestricted	Temporarily Restricted	
Support and Revenue								
Grants and Contracts	\$ 27,395,165	\$ -	\$ 657,604	\$ -	\$ (774,568)	\$ 27,278,201	\$ -	\$ 27,278,201
Contributions	1,755	-	-	-	-	1,755	-	1,755
Other Revenue	698,077	-	283,668	-	(120,647)	861,098	-	861,098
Interest Income	463	-	81	-	-	544	-	544
Net Assets Released from Restrictions	32,620	(32,620)	-	-	-	32,620	(32,620)	-
Total Support and Revenue	28,128,080	(32,620)	941,353	-	(895,215)	28,174,218	(32,620)	28,141,598
Expenses								
Program Services and Grants	26,318,672	-	840,627	-	(774,568)	26,384,731	-	26,384,731
General and Administrative	1,452,864	-	120,647	-	(120,647)	1,452,864	-	1,452,864
Total Expenses	27,771,536	-	961,274	-	(895,215)	27,837,595	-	27,837,595
Change in Net Assets	356,544	(32,620)	(19,921)	-	-	336,623	(32,620)	304,003
Net Assets, Beginning of Year	1,736,208	49,036	57,464	-	-	1,793,672	49,036	1,842,708
Net Assets, End of Year	\$ 2,092,752	\$ 16,416	\$ 37,543	\$ -	\$ -	\$ 2,130,295	\$ 16,416	\$ 2,146,711

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2017 and 2016**

Schedule III

Program/Grant	2017	2016
Gulf Region Health Outreach Program	\$ 5,972,505	\$ 8,985,009
Louisiana Campaign for Tobacco-Free Living	5,806,509	5,842,883
Research Action for Health Network - Phase II	2,451,217	2,104,465
Maternal and Child Health Program	950,747	772,388
Children's Special Health Services	620,039	386,714
Gulf Coast Healthy Communities	521,425	513,251
Tobacco Control Program	425,500	222,186
Medicaid Provider Outreach Initiative	388,500	-
Louisiana Integrated Center for Care	350,501	372,936
Smoking Cessation Trust	230,294	276,146
Adolescent/Reproductive Health Mapping	197,393	184,550
Communications and Advocacy Campaign for Comprehensive Sexuality Education in Louisiana	190,387	-
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	176,441	70,528
Orleans Teen Pregnancy Prevention Project (4RealHealth)	174,125	619,746
Data Access Framework	172,790	81,505
Louisiana Health Center Controlled Networks	161,394	234,519
Maternal, Infant, and Childhood Home Visitation Program	156,559	174,206
City of New Orleans: Youth Violence Prevention	145,633	79,130
Federally Qualified Health Centers: Behavioral Health Integration	144,780	44,023
Assessing the Impact of ACA on Louisiana	125,689	151,314
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	115,032	28,947
PCORI Patient Engagement Award Program	112,389	88,308
Healthy School Food Collaborative	106,389	112,046
Community Health Peer Learning Program	94,208	23,974
Youth Tobacco Survey	90,240	-
Housing Resident Education Initiative	89,093	-
Section of Environmental Epidemiology & Toxicology Public Health Project	71,574	72,541
Communications Special Projects	66,728	85,759
Peer PrEP Program	63,403	-
Personal Responsibility Education Program	57,294	67,830
Adolescent Reproductive Care, Capacity, and Collaboration Program	52,657	9,198
Bariatrics-Obesity Trial	52,498	-
Antibiotics Obesity Trial	52,357	12,439
7th Ward Community Center	51,970	48,887
Gulf of Mexico Alliance Project	51,673	28,712
Tuberculosis Prevention & Control	48,000	79,200
Tuberculosis Case Management Services	41,243	44,223
Evaluation Special Projects	39,449	63,521
New Orleans Trauma-Informed Schools Learning Collaborative	39,170	-
Maternal, Infant, and Childhood Home Visitation Program - Phase III	39,144	-
Zika Social Media Campaign	36,066	-
NOLA for Life Fund Support	35,778	-
FitNola Program Evaluation	31,925	-
Nursing Consultation Contract	31,331	-
School Health Connection: Supplemental Funding	29,594	12,856
Diabetes Prevention Program - Research Support	28,898	10,777
NNPHI Services Agreement	28,376	166,056
Behavioral Health Council Transition	25,402	-
Undoing Racism Trainings	25,000	-
Community Health Needs Assessments-CHRISTUS	24,319	28,363
Information Services Special Projects	24,221	71,747

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2017 and 2016**

Schedule III (Continued)

Program/Grant	2017	2016
NYU: MAP: LAB	23,999	15,562
Project Evaluation of Medication Assisted Treatment Program	20,791	-
Public Health Leadership Capacity Development	20,729	50,241
R6 Public Health Center Training	20,607	23,469
Energy Health Impact Assessment	18,665	14,522
Out of the Box Initiative - Phase II	17,590	-
Louisiana Stigma Index Project	17,373	-
CAA Program Evaluation	15,271	4,486
Trauma-Informed Approaches to Improve School Safety	15,267	-
Bike and Pedestrian Safety 2015	14,696	69,440
Clinical Staff as Unique Stakeholders	13,792	-
Center for Prevention Implementation Methodology for Drug Use and HIV	13,037	-
HIV Portfolio Match Funds	12,208	-
Co-occurring Disorders	12,142	22,084
Behavioral Health Summit	11,174	-
Stigma Summit 2016	11,104	7,367
Medical Research Analytics and Informatics Alliance Contract	10,773	-
Out of the Box Initiative	9,287	16,245
Growing Up Fit Implementation	9,150	-
Education Research Alliance	9,107	-
Health is Power	8,825	-
Behavioral Health Portfolio	7,779	-
Healthy Fundraising Initiative	5,584	19,109
Training Program for Scientists Conducting Research to Reduce HIV/AIDS Health Disp.	6,967	9,942
Odyssey House HIV Consulting	6,534	28,985
LA-PRI Data Development Project	6,248	-
New Orleans Climate-Smart City Decision Support Tool	6,000	-
HIE Integration Assistance Program	5,617	-
OPH Quality Improvement Project	5,573	-
Enhancing Capacity, Coordination, and Collaboration Among HIV Organizations	5,493	23,318
Capacity Building through Communications (ViaLink)	5,448	-
Research Action for Health Network - Phase I	-	1,663,873
School Health Connection Phase Two	-	903,417
New Orleans Charitable Health Fund	-	458,251
FitNOLA	-	126,817
Social Innovation Fund - Federal	-	112,668
State Health Assessment / State Health Improvement Plan	-	103,529
Social Innovation Fund - AIDS United	-	83,548
High Risk Women Primary Care Project	-	65,297
Health Systems Demonstration Project	-	33,266
Smart School Food Summit	-	28,817
MAC AIDS Fund	-	27,627
Second Chance Act Phase 2	-	21,079
Bariatrics Obesity Trial	-	19,203
Healthy Selfie Project	-	18,467
Stigma Index Project - City of New Orleans	-	17,447
Louisiana Reentry Initiative	-	15,901

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2017 and 2016**

Schedule III (Continued)

Program/Grant	2017	2016
FitNola Police Details	-	15,542
Stigma Index Project - AIDS United	-	13,044
Youth Solutions Curriculum Evaluator	-	10,008
Alta Planning + Design Project	-	8,915
Justice Reinvestment Task Force	-	8,279
New Orleans Youth Safety	-	6,598
External Evaluation Contract	-	6,160
New Orleans Kids Partnership	-	2,146
The Monday Campaigns	-	1,824
Courtwatch Evaluation	-	1,186
Novo Nordisk	-	979
Healthy Baton Rouge	(39,218)	-
Other *	24,279	69,131
Total Program Services and Grants - LPHI	\$ 21,369,740	\$ 26,318,672

* Amount may vary from year to year depending on the level of significance for individual Program/Grant.

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2017**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 5,806,509
Total Unrestricted Support and Revenue	<u>5,806,509</u>
Expenses	
Salaries	1,599,743
Payroll Tax Expense	114,889
Health Insurance	137,606
Dental Insurance	6,129
Life Insurance	300
Retirement Expense	103,134
Worker's Comp	7,727
Monthly Parking	20,461
Unemployment Tax Expense	4,282
Contractual	3,181,659
Student Interns	20,444
Professional Fees - Audit	10,000
Professional Fees - Other	33,816
Conferences/ Training	21,337
Printing/ Duplicating	594
Supplies	16,887
Telephone/ Communications	35,090
Postage	1,987
Software	25,376
Marketing	83,410
Sponsorships	131,541
Meeting Costs	17,279
Travel	87,649
Rent	72,753
Insurance - General Liability	10,000
Dues/ Membership	7,516
Grants	54,650
Bank Fees	250
Total Expenses	<u>5,806,509</u>
Expenses in Excess of Revenues	<u>\$ -</u>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2017

Schedule V

Agency Head
Joseph D. Kimbrell, Chief Executive Officer

Purpose	Amount *
Salary	\$105,940
Benefits - Insurance	\$557
Benefits - Retirement	\$7,416
Benefits - Other	\$5,368
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$2,529
Travel	\$634
Registration Fees	\$16
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

* Amounts consist of public funds only.

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture					
Passed through Louisiana Department of Health and Hospitals: Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Children's Health Services	726690	\$ -	\$ 337,921
Total U.S. Department of Agriculture				-	337,921
U.S. Department of Justice					
Passed through The Administrators of the Tulane Educational Fund: National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Trauma-Informed Approaches to Improve School Safety	TUL-SCC-554331-15/16	-	17,939
Total U.S. Department of Justice				-	17,939
U.S. Department of Health and Human Services					
Direct Programs:					
Community Programs to Improve Minority Health Grant Program	93.137	The Louisiana Integrated Center for Care, Supportive Services, and Community Health (LA ICCSSCH)		181,543	394,324
Teenage Pregnancy Prevention Program	93.297	Orleans Teen Pregnancy Prevention Program		60,147	195,412
Subtotal Department of Health and Human Services Direct Programs				241,690	589,736
Passed through Louisiana Department of Health and Hospitals:					
Public Health Emergency Preparedness	93.069	Zika Social Media Campaign	2000215384	-	42,394
Affordable Care Act Personal Responsibility Education Program Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.092	Personal Responsibility Education Program	2000139272	-	64,170
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Prevention & Control	2000196395	48,000	49,440
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Nursing Consultation Contract	2000164823	31,331	32,771
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Case Management	7353401	41,243	42,683
Family Planning Services	93.217	Maternal Child Health	2000139272	-	959,918
Occupational Safety and Health Program	93.262	SEET Public Health Project	707582	-	74,437
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	Youth Tobacco Survey	2000228741	30,080	33,689
National State Based Tobacco Control Programs	93.305	Housing Resident Education Initiative	2000139272	74,300	99,784
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	Maternal, Infant, and Early Childhood Home Visitation Program	1000078284	-	175,346

See accompanying note to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2017**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Passed through Louisiana Department of Health and Hospitals (Continued):					
PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants	93.531	Youth Tobacco Survey	2000228741	30,080	33,690
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	93.544	Youth Tobacco Survey	2000228741	30,080	33,690
State Public Health Approaches for Ensuring Quitline Capacity	93.735	OPH Tobacco Control Program Media	2000139272	425,500	476,560
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	93.757	Healthy Fundraising Initiative	2000139272	-	8,247
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	93.757	OPH Quality Improvement Project	2000139272	-	6,643
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	Maternal, Infant, and Childhood Home Visitation Program - Phas	2000258679	-	47,097
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	Maternal Child Health	2000139272	-	114,483
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Behavioral Health Summit	CF-1, 2016-6	-	13,294
Maternal and Child Health Services Block Grant to the States	93.994	Children's Health Services	726690	-	337,921
Passed through Regents of the University of California:					
Mental Health Research Grants	93.242	Training Program for Scientists Conducting Research to Reduce HIV/ AIDS Health Disparities	9014sc	-	7,524
Passed through The Administrators of the Tulane Educational Fund:					
Public Health Training Centers Program	93.249	Region 6 Public Health Center Training Grant	TUL-HSC-553776-15/16	-	22,256
Passed through New York University:					
Drug Abuse and Addiction Research Programs	93.279	Marijuana Access at Point-of-Sale: Legalization, Attitudes, and Behavior	F4410-02	-	27,206
Passed through University of Chicago:					
Drug Abuse and Addiction Research Programs	93.279	Center for Prevention Implementation Methodology for Drug Use	FP063040	-	15,696
Passed through Academy Health:					
ARRA - Beacon Communities - Community Health Peer Learning Program	93.727	Academy Health: Community Health Peer Learning Program	375.90CL.002	-	103,629
Passed through Metropolitan Human Services District:					
Block Grants for Precention and Treatment of Substance Abuse	93.959	Project Evaluation of Medication Assisted Treatment Program	17405	-	24,981
Subtotal Department of Health and Human Services Pass-through Programs				710,614	2,847,549
Total U.S. Department of Health and Human Services				952,304	3,394,891
Total Expenditures of Federal Awards				\$ 952,304	\$ 3,793,145

See accompanying note to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2017. 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 Schedule presents only a selected portion of the operations of LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

LPHI has elected not to use the 10 percent de minimis indirect cost rate.

**Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

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 consolidated financial statements of Louisiana Public Health Institute and the Partnership for Achieving Total Health (collectively the Organization), which comprise the consolidated financial statements of financial position as of June 30, 2017 and 2016, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 15, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated 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 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 for the information of the Board of Directors, management, federal awarding agencies, and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 15, 2017

Report On Compliance For Each Major Federal Program; and on Internal Control Over Compliance Required by The Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

Report on Compliance for Each Major Federal Program

We have audited Louisiana Public Health Institute and the Partnership for Achieving Total Health's (collectively the Organization) 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 Organization's major federal programs for the year ended June 30, 2017. The Organization'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 laws, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Organization 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 June 30, 2017.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with 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, we do not express an opinion on the effectiveness of the Organization'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 a combination of deficiencies, in internal control, 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 charges with governance.

Our 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. We did not identify any deficiencies in internal control over compliance that we 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 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.

This report is intended for the information and use of the Board of Directors, management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA
August 15, 2017

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Type of Auditor's Report Issued on Compliance for Major Federal Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Title</u>	<u>CFDA Number</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Family Planning Services	93.217
State Public Health Approaches for Ensuring Quitline Capacity	93.735
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946
Maternal and Child Health Services Block Grant for the States	93.994

Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2017**

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Prior Year Findings
For the Year Ended June 30, 2017**

Prior Year Findings

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

For the year ended June 30, 2017

To the Board of Directors of Louisiana Public Health Institute and Partnership for Achieving Total Health and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively LPHI) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. LPHI's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
 - 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.
 - c) ***Disbursements***, including processing, reviewing, and approving

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Written Policies and Procedures (Continued)

- d) ***Receipts***, including receiving, recording, and preparing deposits
- e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- 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
- g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
- 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 noted

Board (or Finance Committee)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).
 - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
- c) Report whether the minutes referenced or included non-budgetary financial information (e.g., approval of contracts and disbursements) for at least one meeting during the fiscal period.

Results: No exceptions noted

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

Results: No exceptions noted

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:
 - a) Bank reconciliations have been prepared;
 - b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and
 - c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Results: Bank reconciliations do not include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation.

Management Response: Management will implement an independent review of the bank statements going forward.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

Results: No exceptions noted

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.*

Collections (Continued)

For each cash collection location selected:

- a) Obtain existing written documentation (e.g., insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.
- b) Obtain existing written documentation (e.g., sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.
- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
 - Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Results: No exceptions noted

7. Obtain existing written documentation (e.g., policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

Results: No exceptions noted

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

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Results: No exceptions noted

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g., purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:
- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.
 - b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.
 - c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

Results: No exceptions noted

10. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

Results: No exceptions noted

11. Using entity documentation (e.g., electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Results: No exceptions noted

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Results: No exceptions noted

Credit Cards/Debit Cards/Fuel Cards/P-Cards

13. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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 noted

14. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Report whether finance charges and/or late fees were assessed on the selected statements.

Results: No exceptions noted

15. Using the monthly statements or combined statements selected under #14 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

Credit Cards/Debit Cards/Fuel Cards/P-Cards (Continued)

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Results: No exceptions noted

Travel and Expense Reimbursement

16. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Results: No exceptions noted

17. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

Results: No exceptions noted

18. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#17 above) and report each reimbursement that exceeded those rates.
- b) Report whether each expense is supported by:
 - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
 - Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

Travel and Expense Reimbursement (Continued)

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g., hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.
- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions noted

Contracts

19. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Results: No exceptions noted

20. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.
- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code.
- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.
- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g., Lawrason Act or Home Rule Charter).

Results: No exceptions noted

Payroll and Personnel

21. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:
- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Results: No exceptions noted

22. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:
- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.
 - c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

Results: No exceptions noted

23. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

Results: No exceptions noted

24. Obtain supporting documentation (e.g., cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Results: No exceptions noted

Other

25. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Results: No exceptions noted

26. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions noted

27. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

Results: No exceptions noted

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.



A Professional Accounting Corporation

New Orleans, LA
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