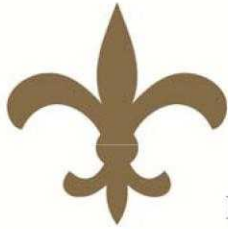


**THE ASSIST AGENCY, INC.**  
**BASIC FINANCIAL STATEMENTS AND**  
**AUDITOR'S REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

## TABLE OF CONTENTS

<b>INDEPENDENT AUDITOR'S REPORT .....</b>	<b>1-2</b>
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position.....	3
Statement of Activities .....	4
Statement of Functional Expenses .....	5
Statement of Cash Flows.....	6
Notes to Financial Statements .....	7-11
<b>ADDITIONAL INFORMATION</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	12-13
Schedule of Findings and Questioned Costs .....	14
Summary Schedule of Prior Audit Findings .....	15



# J. Aaron Cooper , CPA, LLC

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P.O. Box 918 • 510 North Cutting Avenue • Jennings, Louisiana 70546  
768 Parish Line Road • DeRidder, Louisiana 70634

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

## **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 the of statement of financial position as of December 31, 2016, 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, 2016, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated June 15, 2017, 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 Cozart, CPA, LLC". The signature is written in a cursive style.

Jennings, Louisiana  
June 15, 2017

THE ASSIST AGENCY, INC.

STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2016

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 228,696
Accounts Receivable	88,465
Due from Friends of ASSIST, Inc.	145,899
Other Receivables	901
Other Current Assets	<u>6,377</u>
Total Current Assets	<u>470,338</u>

FIXED ASSETS

Furniture and Equipment	77,900
Vehicles	1,425
Land	<u>28,393</u>
Total	107,718
Less: Accumulated Depreciation	<u>(66,064)</u>
Net Fixed Assets	<u>41,654</u>

TOTAL ASSETS \$ 511,992

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 23,886
Accrued Payroll Liabilities	<u>2,973</u>
Total Current Liabilities	<u>26,859</u>

OTHER LIABILITIES

Accrued Compensated Absences	15,534
Security Deposits	<u>1,450</u>
Total Other Liabilities	<u>16,984</u>

TOTAL LIABILITIES 43,843

NET ASSETS

Unrestricted	466,749
Temporarily Restricted Net Assets	<u>1,400</u>
Total Net Assets	<u>468,149</u>

TOTAL LIABILITIES AND NET ASSETS \$ 511,992

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

**THE ASSIST AGENCY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**CHANGES IN UNRESTRICTED NET ASSETS:**

**UNRESTRICTED REVENUES AND SUPPORT**

Grants	\$ 777,145
Contributions	500
Interest Income	140
Partnership Income	18,048
Other	<u>18,622</u>
Total Unrestricted Revenues and Support	814,455

**NET ASSETS RELEASED FROM RESTRICTIONS**

Program Restrictions Satisfied	<u>100,716</u>
Total Revenues, Support, and Net Assets Released From Restrictions	<u>915,171</u>

**EXPENSES**

**Program Activities:**

Community Services Block Grant Program	388,322
Emergency Food and Shelter Program	-
Elderly Services Program	61,113
Homeless Program	31,574
J&K Hope Center Program	500
Summer Food Service Program	145,057
Other Program Activities	<u>60,006</u>

    Total 686,572

Management and General 125,104

Fundraising Activities 219

    Total Expenses 811,895

**CHANGE IN UNRESTRICTED NET ASSETS** 103,276

**CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:**

Contributions	100,716
Net Assets Released From Restrictions	<u>(100,716)</u>

**CHANGE IN TEMPORARILY RESTRICTED NET ASSETS** -

**CHANGE IN NET ASSETS** 103,276

**NET ASSETS AT BEGINNING OF PERIOD** 364,873

**NET ASSETS AT END OF PERIOD** \$ 468,149

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, 2016**

	<u>PROGRAM ACTIVITIES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Compensation and Related Expenses:				
Salaries	\$ 358,216	\$ 48,994	\$ -	\$ 407,210
Employee Benefits:				
Payroll Taxes	30,194	4,132	-	34,326
Retirement	3,112	779	-	3,891
Group Insurance	14,372	10,096	-	24,468
Compensated Absences	-	(105)	-	(105)
Total	<u>405,894</u>	<u>63,896</u>	-	<u>469,790</u>
Administrative Fees	-	2,876	-	2,876
Advertising	190	42	-	232
Automobile	6,101	-	-	6,101
Bad Debt Expense	-	-	-	-
Bank Charges	-	300	-	300
Community Food	155	-	-	155
Contract Labor	57,947	-	-	57,947
Depreciation	5,633	-	-	5,633
Donations	-	-	-	-
Dues and Subscriptions	1,930	-	-	1,930
Emergency Assistance	87,496	-	-	87,496
Financial Education	3,000	-	-	3,000
Food	28,789	-	-	28,789
Fundraising	-	-	219	219
Greyhound Lines	-	-	-	-
Insurance	8,099	8,287	-	16,386
Interest Expense	-	-	-	-
Janitorial	145	-	-	145
Audit and Professional Fees	-	28,303	-	28,303
Medical	798	-	-	798
Meeting	-	1,395	-	1,395
Miscellaneous	3,338	4,768	-	8,106
Office Expense/Supplies	10,373	2,282	-	12,655
Penalties and Fines	-	475	-	475
Postage	489	275	-	764
Registration Fees	-	1,081	-	1,081
Rent	36,183	8,054	-	44,237
Repairs and Maintenance	2,501	1,583	-	4,084
Supplies	7,693	41	-	7,734
Telephone	7,677	1,575	-	9,252
Travel	7,352	(129)	-	7,223
Utilities	4,789	-	-	4,789
Totals	<u>\$ 686,572</u>	<u>\$ 125,104</u>	<u>\$ 219</u>	<u>\$ 811,895</u>

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, 2016**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ 103,276
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:	
Depreciation	5,633
Gain on Disposal of Assets	-
Change in Assets and Liabilities:	
Accounts Receivable	(56,269)
Other Receivables	-
Other Current Assets	88
Decrease in Interest Receivable	-
Accounts Payable	17,942
Decrease in Insurance Note Payable	-
Accrued Payroll Liabilities	94
Decrease in Other Accrued Expenses	-
Accrued Compensated Absences	<u>(105)</u>
Net Cash Provided (Used) by Operating Activities	<u>70,659</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of Fixed Assets	<u>(10,002)</u>
Net Cash Provided (Used) By Investing Activities	<u>(10,002)</u>
NET CHANGE IN CASH	60,657
CASH AND EQUIVALENTS, BEGINNING OF PERIOD	<u>168,039</u>
CASH AND EQUIVALENTS, END OF PERIOD	<u>\$ 228,696</u>

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



THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Operations** – The ASSIST Agency, Inc., (“ASSIST Agency” or “Organization”) 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 weatherization assistance, 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 Organization.

**Financial Statement Presentation** –The Organization 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 Organization 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 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.

The Organization’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 Organization 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 Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency. In addition, the Organization 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 \$5,634 for the year ended December 31, 2016.

**Cash and Cash Equivalents** – For purposes of the Statement of Cash Flows, the Organization 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, 2016

(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 Organization 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, 2016, 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 Organization 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, 2016, was \$232.

(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	\$ 44,935
Other Restricted Donations	<u>55,781</u>
Total	<u>\$ 100,716</u>

(C) ACCOUNTS RECEIVABLE

At December 31, 2016, accounts receivable was comprised of the following:

Acadia Parish Police Jury	\$ 3,325
Louisiana Housing Corporation	76,853
Louisiana Workforce Commission	1,177
Property Management Fees	<u>7,110</u>
Total	<u>\$ 88,465</u>

The Organization 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, 2016

**(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 \$15,534 has been made for accumulated annual leave as of December 31, 2016.

**(E) RETIREMENT PLAN**

The Organization contributes to a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE). All employees of the Organization are eligible to participate. The Organization 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, 2016 was \$3,891.

**(F) INVESTMENTS IN LIMITED PARTNERSHIPS**

On December 15, 1995, the Organization 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 Organization has an equity position of .50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On October 23, 1997, the Organization 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 Organization has an equity position of .50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On September 21, 2000, the Organization 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 Organization has an equity position of .01% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On September 21, 2000, the Organization 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 Organization has an equity position of 2.50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016

**(F) INVESTMENTS IN LIMITED PARTNERSHIPS – continued**

On May 15, 2006, the Organization 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 Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On May 15, 2006, the Organization 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 Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On March 15, 2007, the Organization 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 Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

In February 2013, the Organization (as a CHDO Developer) entered into a Development Services Agreement with James A. Herod Apartments, Inc. to renovate a public school building into 18 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.

The Organization is paid for services provided to the partnerships. For the year ended December 31, 2016, the Organization received \$11,790 for these services.

**(G) NOTES RECEIVABLE**

In 2001, the Organization loaned \$30,000 that it received from USDA-Rural Development under The Rural Business Enterprise Grant (RBEG) Program. Funds under this program may only be loaned to approved entities and are non-transferable. To date, only \$3,861 in principal has been paid on the note, leaving a balance of \$26,139. The balance of the note has been fully reserved due to failure to receive payments and the bankruptcy of the debtor.

**(H) CONCENTRATIONS OF CREDIT RISK**

The Organization 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 2016, the Organization received \$468,279 of Community Services Block Grants. This amount represents 51.2% of total revenues and support received by the Organization for the year ended December 31, 2016. A change in this funding could substantially affect the operations of the Organization.

THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2016

**(I) RELATED PARTY TRANSACTION**

In June 2008, Friends of ASSIST, a 501(c)(3) Organization sharing common management and board of directors with The ASSIST Agency, Inc., was formed. The ASSIST Agency, Inc. has advanced a total of \$145,899 in cash and organizational expense payments on behalf of the Friends of ASSIST. The Organization intends to collect the amount and it is therefore classified as a current asset.

**(J) FINANCIAL INSTRUMENTS**

Financial instruments that potentially subject The ASSIST Agency to concentrations of credit risk consist principally of temporary cash investments. The Organization places its temporary cash investments with high quality financial institutions. At times amounts may be in excess of FDIC insurance limits. As of December 31, 2016, the Organization had no significant concentrations of credit risk.

The fair values of The ASSIST Agency's financial instruments are as follows:

Cash and short-term investments, accounts receivable, accounts payable – The carrying amount approximates fair value because of the short-term nature of these instruments.

**(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 Organization 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 Organization received no compensation for services rendered as directors during 2016.

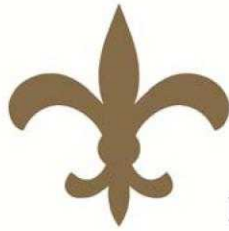
**(M) COMPENSATION, BENEFITS AND OTHER PAYMENTS OF THE EXECUTIVE DIRECTOR**

A detail of compensation, benefits, and other payments paid to Sharon Clement, Executive Director, for the year ended December 31, 2016, follows:

Salary	\$ 57,735
Retirement	1,707
Insurance	1,680
Travel reimbursements	<u>183</u>
Total	<u>\$ 61,305</u>

**(N) SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 15, 2017, which is the date the financial statements were available to be issued.



# J. Aaron Cooper , CPA, LLC

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

## **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, 2016, 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 June 15, 2017.

### **Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I 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.

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 Organization'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  
June 15, 2017

THE ASSIST AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016

I have audited the financial statements of The ASSIST Agency, Inc. as of and for the year ended December 31, 2016, and have issued my report thereon dated June 15, 2017. 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, 2016 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, 2016

*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.