

CENLA AREA AGENCY ON AGING, INC.

**FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024**

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Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (CAAA) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CAAA as of June 30, 2024, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CAAA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CAAA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CAAA's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities budget and actual for various programs, the statement of changes in property and equipment, and the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer listed as supplemental

Cenla Area Agency on Aging
November 26, 2024

information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. 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*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of CAAA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CAAA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CAAA's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

November 26, 2024

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2024

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,240,497
Receivables	532,224
Prepaid Expenses	1,417
Other Assets	4,591
Lease - Right to Use	<u>10,876</u>
Total Current Assets	1,789,605

Lease - Right to Use	2,719
Property and Equipment, net	<u>584,320</u>

Total Assets	<u><u>\$ 2,376,644</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 689,704
Compensated Absences Payable	35,365
Current Portion of Lease Obligation	<u>11,402</u>
Total Current Liabilities	736,471

Long-Term Liabilities

Lease Obligation	<u>2,967</u>
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Total Liabilities	<u>739,438</u>
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Net Assets

Without Donor Restrictions	966,948
With Donor Restrictions	<u>670,258</u>
Total Net Assets	<u>1,637,206</u>

Total Liabilities and Net Assets	<u><u>\$ 2,376,644</u></u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 6,820,772	\$ 6,820,772
Grants - Corp. for National & Community Service	-	346,136	346,136
Grants - Other	-	35,000	35,000
Interest Income	31,497	-	31,497
Miscellaneous	32,960	-	32,960
Net Assets Released From Restrictions	<u>7,032,337</u>	<u>(7,032,337)</u>	<u>-</u>
Total	<u>7,096,794</u>	<u>169,571</u>	<u>7,266,365</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	250,279	-	250,279
Title III C Area Agency Administration	368,733	-	368,733
Louisiana Medication Assistance	175,012	-	175,012
Title III B Services	786,731	-	786,731
Title C-1 Congregate Meals	946,211	-	946,211
Title C-2 Home Delivered Meals	1,937,408	-	1,937,408
ARP AAA	129,393	-	129,393
ARP IIIB	407,798	-	407,798
ARP IIIC-1	212,077	-	212,077
ARP IIIC-2	567,610	-	567,610
ARP IIID	39,750	-	39,750
ARP IIIE	77,741	-	77,741
Title III D Disease Prevention and Health Promotion	60,440	-	60,440
Title III E Caregiver Support	383,100	-	383,100
ARP State Public Health	105,523	-	105,523
MIPPA	<u>50,683</u>	<u>-</u>	<u>50,683</u>
Total G.O.E.A.	6,498,489	-	6,498,489
Foster Grandparent Program	377,786	-	377,786
SHIIP Region III	<u>21,994</u>	<u>-</u>	<u>21,994</u>
Total Program Expenses	6,898,269	-	6,898,269
Support Services			
General and Administrative	<u>35,023</u>	<u>-</u>	<u>35,023</u>
Total Expenses	<u>6,933,292</u>	<u>-</u>	<u>6,933,292</u>
Change in Net Assets	163,502	169,571	333,073
Net Assets - Beginning	<u>803,446</u>	<u>500,687</u>	<u>1,304,133</u>
Net Assets - Ending	<u>\$ 966,948</u>	<u>\$ 670,258</u>	<u>\$ 1,637,206</u>

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

CENLA AREA AGENCY ON AGING

Statement of Functional Expenses

For the Year Ending June 30, 2024

	Governor's Office of Elderly Affairs	Foster Grandparent Program	SHIIP Region III	Subtotal	General and Administrative	Total
Salaries	519,457	48,185	14,739	582,381	6,530	588,911
Fringe Benefits	137,250	19,059	5,043	161,352	-	161,352
Travel	70,218	5,563	-	75,781	121	75,902
Operating Services	265,139	654	2,093	267,886	3,386	271,272
Operating Supplies	96,636	2,100	15	98,751	-	98,751
Other	127,522	3,933	104	131,559	54	131,613
Grants to Sub-recipients	5,282,267	-	-	5,282,267	-	5,282,267
Foster Grandparent Direct Expense						
Stipends	-	167,114	-	167,114	-	167,114
Travel	-	56,031	-	56,031	-	56,031
Other	-	75,147	-	75,147	-	75,147
Expenses before Depreciation	6,498,489	377,786	21,994	6,898,269	10,091	6,908,360
Depreciation	-	-	-	-	24,932	24,932
Total Expenses	<u>6,498,489</u>	<u>377,786</u>	<u>21,994</u>	<u>6,898,269</u>	<u>35,023</u>	<u>6,933,292</u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2024

Operating Activities

Change in Net Assets	\$ 333,073
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	24,932
(Increase) Decrease in Accounts Receivable	(173,190)
(Increase) Decrease in Prepaid Expense	(632)
Amortization of Lease - Right to Use	10,876
(Increase) Decrease in Other Assets	(188)
Increase (Decrease) in Accounts Payable	148,696
Increase (Decrease) in Deferred Revenues	(314,326)
Increase (Decrease) Compensated Absences	6,530
Net Cash Provided by Operating Activities	<u>35,771</u>

Investing Activities

Purchases of Equipment	<u>(26,707)</u>
Net Cash Reduced by Investing Activities	<u>(26,707)</u>

Financing Activities

Repayment of Lease Obligation	<u>(10,687)</u>
Net Cash Provided by Financing Activities	<u>(10,687)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(1,623)
Cash and Cash Equivalents - Beginning	<u>1,242,120</u>
Cash and Cash Equivalents - Ending	<u>\$ 1,240,497</u>

Supplemental Data:

For the year ended June 30, 2024, no amounts were paid for interest and no payments were made for income taxes.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2024

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Generally Accepted Accounting Standards, net assets and activities are classified in the following manner:

Net Assets without Donor Restrictions – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Net Assets with Donor Restrictions – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Donor restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of donor restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases net assets without donor restrictions and decreases net assets with donor restrictions. Expenses are presented as decreases in net assets without donor restrictions.

REVENUE RECOGNITION / ACCOUNTS RECEIVABLE:

As required by generally accepted accounting principles, accounts receivable, including unconditional promises to give are reported as revenue when the commitment is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled. Revenue associated with grants is recognized when conditions necessary to earn the funds are fulfilled. Any revenue collected prior to fulfilling conditions is reported as deferred revenue.

The majority of the Agency's revenue is provide by the Louisiana Governor's Office of Elderly Affairs (GOEA). Due to this concentration, the Agency is dependent on resources from GOEA to meet obligations and sustain operations.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2024

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ADVERTISING

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2024 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,239,197	1,271,863
<u>Total Cash</u>	<u>\$1,240,497</u>	<u>\$1,271,863</u>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$1,021,863. However, the uninsured deposits are secured by pledged securities with a market value of \$1,021,863 at June 30, 2024. Louisiana imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2024 are summarized as follows:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2024

Receivables from sub-recipient organizations	\$ 288,372
Government Office of Elderly Affairs	240,609
Louisiana Department of Insurance	2,960
Other Receivables	283
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Receivables	\$ 532,224

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2024 is presented as follows:

Office furniture and equipment	\$ 67,064
Office building	664,872
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Total	731,936
Accumulated Depreciation	(147,616)
<hr/>	
Property and Equipment, net	\$ 584,320

For the year ended June 30, 2024, depreciation expense totaled \$24,932.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs. These funds are restricted for specific program activities and are presented as net assets with donor restrictions.

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$15,036.

NOTE 8 – CONTINGENCIES

Existing conditions that may have financial consequences are referred to as contingencies. The Agency conducts various programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

With the exception of property and equipment, essentially all of the Agency's assets are of a financial nature. Liquidity is provided by maintaining a significant cash reserve on deposit with a regulated financial institution. In addition, the Agency has contractual arrangements with the State of Louisiana that are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2024

Contractual arrangements with the State of Louisiana are subject to potential revision that could be imposed in response to State budget concerns or other matters effecting the State's operations. These potential revisions represent the primary factor that could impact the availability of resources.

NOTE 10 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 26, 2024, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2024.

NOTE 11 – LEASING

The Agency has acquired an additional facility by executing an operating lease. The lease requires 36 payments of \$1,000 and the initial payment was due October 2023. The lease obligation has been determined based on an interest rate of 6.5%. Maturities of the lease liabilities are summarized as follows:

2025	\$	12,000
2026		3,000
Total Lease Payments		15,000
Less Interest		631
Present Value of Lease Liability		14,369
Current Portion		11,402
Long Term Portion	\$	2,967

Additional details associated with leasing are provided as follows:

	Leased Assets	Amortization	Net	Current Portion	Long- Term Portion
Beginning	\$ 32,627	\$ 8,157	\$ 24,470	\$ 10,876	\$ 13,594
Additions	----	10,875	(10,875)	----	(10,875)
Dispositions	----	----	----	----	----
Ending Balance	<u>\$ 32,627</u>	<u>\$ 19,032</u>	<u>\$ 13,595</u>	<u>\$ 10,876</u>	<u>\$ 2,719</u>



November 26, 2024

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
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 26, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cenla Area Agency on Aging'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Rozier, McKay & Willis
Certified Public Accountants



November 26, 2024

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

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2024. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cenla Area Agency on Aging 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, 2024.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

We are required to be independent of Cenla Area Agency on Aging and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

Cenla Area Agency on Aging

November 26, 2024

compliance for each major federal program. Our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance with the compliance requirements referred to above.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

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

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs

For the year ended June 30, 2024

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2024 and for the year then ended expressed an unmodified opinion.
- No control deficiencies were disclosed during the audit of the financial statements. Accordingly, there were no material weaknesses.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2024 are presented as follows:

Department of Health and Human Services – Aging Cluster

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was not considered to be a low risk auditee as defined by the Uniform Guidance.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 2024

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2024

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities

Governor's Office of Elderly Affairs Programs

For the Year Ending June 30, 2024

	Title III B Ombudsman	Title III C Area Agency Admin.	Louisiana Medication Assistance	Title III B Services	Title III C		ARP AAA	ARP IHB	ARP IHC-1	ARP IHC-2	ARP IHD	ARP IIE	N.S.I.P.	Title III D	Title III E	ARP STPH	MIPPA	Total G.O.E.A.
					C-1	C-2												
Support, Revenues and Transfers																		
Governor's Office of Elderly Affairs	\$ 250,279	\$ 368,733	\$ 289,387	\$ 786,731	\$ 785,222	\$ 1,597,714	\$ 129,393	\$ 407,798	\$ 212,077	\$ 567,610	\$ 39,750	\$ 77,741	\$ 670,254	\$ 60,440	\$ 383,100	\$ 105,523	\$ 89,020	\$ 6,820,772
Total Support, Revenues and Transfers	250,279	368,733	289,387	786,731	785,222	1,597,714	129,393	407,798	212,077	567,610	39,750	77,741	670,254	60,440	383,100	105,523	89,020	6,820,772
Expenses																		
Salaries	143,570	155,250	42,691	20,010	-	-	86,598	-	-	-	16,316	-	-	18,483	-	11,930	24,609	519,457
Fringe benefits	40,826	41,837	10,928	4,713	-	-	22,540	-	-	-	2,145	-	-	4,277	-	3,451	6,533	137,250
Travel	21,913	10,605	14,379	-	-	-	5,353	-	-	-	203	-	-	7,159	-	10,606	-	70,218
Operating services	31,256	97,527	42,768	1,756	-	-	8,937	9,409	-	-	11,721	-	-	22,315	-	20,370	19,080	265,139
Operating supplies	4,598	13,636	49,316	329	-	-	1,564	-	-	-	8,075	-	-	6,233	-	12,852	33	96,636
Other	8,116	49,878	14,930	192	-	-	4,401	-	-	-	1,290	-	-	1,973	-	46,314	428	127,522
Grants to sub-recipients:																		
Avoyelles Council on Aging	-	-	-	65,151	69,000	178,590	-	31,211	22,553	36,306	-	12,607	-	-	43,147	-	-	458,565
Catahoula Council on Aging	-	-	-	31,324	42,472	69,309	-	16,287	6,195	15,639	-	4,033	-	-	16,158	-	-	201,408
Concordia Council on Aging	-	-	-	48,471	41,160	56,670	-	-	-	-	-	-	-	-	13,318	-	-	159,619
Grant Council on Aging	-	-	-	20,500	27,575	101,571	-	19,828	7,324	33,041	-	3,928	-	-	16,087	-	-	229,854
Lasalle Council on Aging	-	-	-	50,347	33,905	68,278	-	47,785	12,060	26,214	-	5,495	-	-	27,813	-	-	271,897
Rapides Council on Aging	-	-	-	173,818	-	237,220	-	98,958	-	119,186	-	19,111	-	-	98,910	-	-	747,203
Rapides Senior Center	-	-	-	-	164,670	-	-	-	57,934	-	-	-	-	-	-	-	-	222,604
Winn Council on Aging	-	-	-	40,698	36,069	81,787	-	29,735	9,781	35,598	-	4,420.00	-	-	25,479	-	-	263,567
Meals Purchased from Caterer	-	-	-	-	280,816	593,430	-	-	-	68,153	-	-	-	-	-	-	-	942,399
Allen Council on Aging	-	-	-	37,933	26,673	60,860	-	-	-	-	-	-	-	-	1,933	-	-	127,399
East Carroll Council on Aging	-	-	-	19,460	38,168	59,057	-	11,468	4,187	10,168	-	-	-	-	-	-	-	142,508
Franklin Council on Aging	-	-	-	47,217	27,000	42,050	-	18,490	24,156	17,675	-	-	-	-	-	-	-	176,588
Jackson Council on Aging	-	-	-	52,028	43,880	57,820	-	42,372	13,096	19,006	-	-	-	-	30	-	-	228,232
Madison Council on Aging	-	-	-	69,768	18,203	91,240	-	21,062	12,525	115,598	-	-	-	-	-	-	-	328,396
Richland Council on Aging	-	-	-	31,401	35,540	93,485	-	22,690	14,097	20,692	-	-	-	-	150	-	-	218,055
Tensas Council on Aging	-	-	-	24,841	20,000	66,280	-	14,298	8,787	26,747	-	-	-	-	-	-	-	160,953
Union Council on Aging	-	-	-	46,774	41,080	79,770	-	24,205	19,382	23,587	-	-	-	-	-	-	-	234,798
Companion Care of SW LA	-	-	-	-	-	-	-	-	-	-	-	4,178	-	-	20,847	-	-	25,025
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	-	-	-	23,969	-	-	119,228	-	-	143,197
Total expenses	250,279	368,733	175,012	786,731	946,211	1,937,408	129,393	407,798	212,077	567,610	39,750	77,741	-	60,440	383,100	105,523	50,683	6,498,489
Transfers In (Out)	-	-	(114,375)	-	160,989	339,694	-	-	-	-	-	-	(500,683)	-	-	-	(38,337)	(152,712)
Change in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	169,571	-	-	-	-	169,571
Beginning net assets (deficit)	-	-	-	-	-	-	-	-	-	-	-	-	500,687	-	-	-	-	500,687
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670,258	\$ -	\$ -	\$ -	\$ -	\$ 670,258

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Ombudsman For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 250,279</u>	<u>\$ 250,279</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	147,887	143,570	4,317
Fringe benefits	38,775	40,826	(2,051)
Travel	21,325	21,913	(588)
Operating services	30,435	31,256	(821)
Operating supplies	4,694	4,598	96
Other	<u>7,172</u>	<u>8,116</u>	<u>(944)</u>
Total expenses	<u>250,288</u>	<u>250,279</u>	<u>9</u>
Transfers	<u>9</u>	<u>-</u>	<u>(9)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 368,733</u>	<u>\$ 368,733</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	157,334	155,250	2,084
Fringe benefits	41,252	41,837	(585)
Travel	12,000	10,605	1,395
Operating services	92,700	97,527	(4,827)
Operating supplies	16,809	13,636	3,173
Other	<u>48,638</u>	<u>49,878</u>	<u>(1,240)</u>
Total expenses	<u>368,733</u>	<u>368,733</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 289,387</u>	<u>\$ 289,387</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	41,681	42,691	(1,010)
Fringe benefits	10,928	10,928	-
Travel	14,000	14,379	(379)
Operating services	43,648	42,768	880
Operating supplies	51,791	49,316	2,475
Other	<u>12,966</u>	<u>14,930</u>	<u>(1,964)</u>
Total expenses	<u>175,014</u>	<u>175,012</u>	<u>2</u>
Transfers	<u>(114,373)</u>	<u>(114,375)</u>	<u>(2)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 786,731</u>	<u>\$ 786,731</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	18,958	20,010	(1,052)
Fringe benefits	4,971	4,713	258
Operating services	1,726	1,756	(30)
Operating supplies	580	329	251
Other	774	192	582
Grants to sub-recipients:			
Avoyelles Council on Aging	62,979	65,151	(2,172)
Catahoula Council on Aging	30,168	31,324	(1,156)
Concordia Council on Aging	45,286	48,471	(3,185)
Grant Council on Aging	35,665	20,500	15,165
Lasalle Council on Aging	49,890	50,347	(457)
Rapides Council on Aging	173,515	173,818	(303)
Winn Council on Aging	40,131	40,698	(567)
Allen Council on Aging	37,933	37,933	-
East Carroll Council on Aging	19,379	19,460	(81)
Franklin Council on Aging	46,191	47,217	(1,026)
Jackson Council on Aging	47,735	52,028	(4,293)
Madison Council on Aging	66,545	69,768	(3,223)
Richland Council on Aging	34,084	31,401	2,683
Tensas Council on Aging	25,014	24,841	173
Union Council on Aging	<u>45,216</u>	<u>46,774</u>	<u>(1,558)</u>
Total expenses	<u>786,740</u>	<u>786,731</u>	<u>9</u>
Transfers	<u>9</u>	<u>-</u>	<u>(9)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title III C-1 For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 785,222</u>	<u>\$ 785,222</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	82,806	69,000	13,806
Catahoula Council on Aging	50,014	42,472	7,542
Concordia Council on Aging	49,397	41,160	8,237
Grant Council on Aging	31,561	27,575	3,986
Lasalle Council on Aging	37,841	33,905	3,936
Rapides Senior Center	197,607	164,670	32,937
Winn Council on Aging	42,538	36,069	6,469
Meals Purchased from Caterer	-	280,816	(280,816)
Allen Council on Aging	28,771	26,673	2,098
East Carroll Council on Aging	42,048	38,168	3,880
Franklin Council on Aging	32,406	27,000	5,406
Jackson Council on Aging	52,652	43,880	8,772
Madison Council on Aging	21,631	18,203	3,428
Richland Council on Aging	42,653	35,540	7,113
Tensas Council on Aging	24,001	20,000	4,001
Union Council on Aging	<u>49,296</u>	<u>41,080</u>	<u>8,216</u>
Total expenses	<u>785,222</u>	<u>946,211</u>	<u>(160,989)</u>
Transfers	<u>-</u>	<u>160,989</u>	<u>160,989</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 1,597,714</u>	<u>\$ 1,597,714</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	214,316	178,590	35,726
Catahoula Council on Aging	83,161	69,300	13,861
Concordia Council on Aging	68,005	56,670	11,335
Grant Council on Aging	120,335	101,571	18,764
Lasalle Council on Aging	80,090	68,278	11,812
Rapides Council on Aging	284,659	237,220	47,439
Winn Council on Aging	92,588	81,787	10,801
Meals Purchased from Caterer	-	593,430	(593,430)
Allen Council on Aging	73,039	60,860	12,179
East Carroll Council on Aging	65,937	59,057	6,880
Franklin Council on Aging	50,463	42,050	8,413
Jackson Council on Aging	69,392	57,820	11,572
Madison Council on Aging	109,484	91,240	18,244
Richland Council on Aging	110,987	93,485	17,502
Tensas Council on Aging	79,533	66,280	13,253
Union Council on Aging	<u>95,725</u>	<u>79,770</u>	<u>15,955</u>
Total expenses	<u>1,597,714</u>	<u>1,937,408</u>	<u>(339,694)</u>
Transfers	<u>-</u>	<u>339,694</u>	<u>339,694</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan Area Agency Administration For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 129,393</u>	<u>129,393</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	85,969	86,598	(629)
Fringe benefits	22,540	22,540	-
Travel	4,620	5,353	(733)
Operating services	8,780	8,937	(157)
Operating supplies	2,400	1,564	836
Other	<u>5,084</u>	<u>4,401</u>	<u>683</u>
Total expenses	<u>129,393</u>	<u>129,393</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan IIIB Support Services For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 407,798</u>	<u>\$ 407,798</u>	<u>\$ -</u>
<u>Expenses</u>			
Operating services	-	9,409	(9,409)
Grants to sub-recipients:			
Avoyelles Council on Aging	31,211	31,211	-
Catahoula Council on Aging	15,974	16,287	(313)
Concordia Council on Aging	1,867	-	1,867
Grant Council on Aging	19,828	19,828	-
Lasalle Council on Aging	48,869	47,785	1,084
Rapides Council on Aging	96,732	98,958	(2,226)
Winn Council on Aging	29,735	29,735	-
Allen Council on Aging	2,011	-	2,011
East Carroll Council on Aging	11,468	11,468	-
Franklin Council on Aging	18,490	18,490	-
Jackson Council on Aging	36,222	42,372	(6,150)
Madison Council on Aging	15,275	21,062	(5,787)
Richland Council on Aging	22,690	22,690	-
Tensas Council on Aging	14,298	14,298	-
Union Council on Aging	<u>23,943</u>	<u>24,205</u>	<u>(262)</u>
Total expenses	<u>388,613</u>	<u>407,798</u>	<u>(19,185)</u>
Transfers	<u>(19,185)</u>	<u>-</u>	<u>19,185</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan III C-1 For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 212,077</u>	<u>212,077</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	22,553	22,553	-
Catahoula Council on Aging	6,195	6,195	-
Concordia Council on Aging	665	-	(665)
Grant Council on Aging	7,324	7,324	-
Lasalle Council on Aging	12,060	12,060	-
Rapides Senior Center	57,934	57,934	-
Winn Council on Aging	9,781	9,781	-
Meals Purchased from Caterer	650	-	(650)
East Carroll Council on Aging	4,187	4,187	-
Franklin Council on Aging	24,156	24,156	-
Jackson Council on Aging	13,096	13,096	-
Madison Council on Aging	12,525	12,525	-
Richland Council on Aging	12,782	14,097	1,315
Tensas Council on Aging	8,787	8,787	-
Union Council on Aging	<u>19,382</u>	<u>19,382</u>	<u>-</u>
Total expenses	<u>212,077</u>	<u>212,077</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan III C-2 For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 567,610</u>	<u>567,610</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	29,808	36,306	(6,498)
Catahoula Council on Aging	15,639	15,639	-
Grant Council on Aging	33,215	33,041	174
Lasalle Council on Aging	26,517	26,214	303
Rapides Council on Aging	119,186	119,186	-
Winn Council on Aging	35,598	35,598	-
Meals Purchased from Caterer	95,270	68,153	27,117
Allen Council on Aging	499	-	499
East Carroll Council on Aging	10,168	10,168	-
Franklin Council on Aging	17,675	17,675	-
Jackson Council on Aging	19,006	19,006	-
Madison Council on Aging	97,025	115,598	(18,573)
Richland Council on Aging	17,670	20,692	(3,022)
Tensas Council on Aging	26,747	26,747	-
Union Council on Aging	<u>23,587</u>	<u>23,587</u>	<u>-</u>
Total expenses	<u>567,610</u>	<u>567,610</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan IIID For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 39,750</u>	<u>\$ 39,750</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	15,366	16,316	(950)
Fringe benefits	4,029	2,145	1,884
Travel	-	203	(203)
Operating services	14,159	11,721	2,438
Operating supplies	5,413	8,075	(2,662)
Other	<u>783</u>	<u>1,290</u>	<u>(507)</u>
Total expenses	<u>39,750</u>	<u>39,750</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan III E For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 77,741</u>	<u>\$ 77,741</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	12,607	12,607	-
Catahoula Council on Aging	4,033	4,033	-
Grant Council on Aging	3,928	3,928	-
Lasalle Council on Aging	5,495	5,495	-
Rapides Council on Aging	19,111	19,111	-
Winn Council on Aging	4,420	4,420	-
Companion Care of SW LA	4,178	4,178	-
Faith & Hope Ind. Living	<u>23,969</u>	<u>23,969</u>	<u>-</u>
Total expenses	<u>77,741</u>	<u>77,741</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 670,254</u>	<u>\$ 670,254</u>	<u>\$ -</u>
<u>Expenses</u>			
Meals Purchased From Caterer	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(500,683)</u>	<u>(500,683)</u>	<u>-</u>
Change in Net Assets	<u><u>\$ 169,571</u></u>	<u><u>\$ 169,571</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 60,440</u>	<u>60,440</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	18,664	18,483	181
Fringe benefits	4,894	4,277	617
Travel	6,380	7,159	(779)
Operating services	22,067	22,315	(248)
Operating supplies	6,233	6,233	-
Other	<u>2,204</u>	<u>1,973</u>	<u>231</u>
Total expenses	<u>60,442</u>	<u>60,440</u>	<u>2</u>
Transfers	<u>2</u>	<u>-</u>	<u>(2)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 383,100</u>	<u>\$ 383,100</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	31,759	43,147	(11,388)
Catahoula Council on Aging	16,818	16,158	660
Concordia Council on Aging	25,246	13,318	11,928
Grant Council on Aging	19,883	16,087	3,796
Lasalle Council on Aging	27,813	27,813	-
Rapides Council on Aging	96,733	98,910	(2,177)
Winn Council on Aging	22,373	25,479	(3,106)
Allen Council on Aging	300	1,933	(1,633)
East Carroll Council on Aging	300	-	300
Franklin Council on Aging	300	-	300
Jackson Council on Aging	300	30	270
Madison Council on Aging	300	-	300
Richland Council on Aging	300	150	150
Tensas Council on Aging	300	-	300
Union Council on Aging	300	-	300
Companion Care of SW LA	20,847	20,847	-
Faith & Hope Independent Living	<u>119,228</u>	<u>119,228</u>	<u>-</u>
Total expenses	<u>383,100</u>	<u>383,100</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan State Public Health For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 105,762</u>	<u>\$ 105,523</u>	<u>\$ (239)</u>
<u>Expenses</u>			
Salaries	11,519	11,930	(411)
Fringe benefits	3,020	3,451	(431)
Travel	10,000	10,606	(606)
Operating services	29,025	20,370	8,655
Operating supplies	13,170	12,852	318
Other	<u>39,031</u>	<u>46,314</u>	<u>(7,283)</u>
Total expenses	<u>105,765</u>	<u>105,523</u>	<u>242</u>
Transfers	<u>3</u>	<u>-</u>	<u>(3)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual MIPPA

For the year ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 173,000</u>	<u>89,020</u>	<u>\$ (83,980)</u>
<u>Expenses</u>			
Salaries	23,392	24,609	(1,217)
Fringe benefits	6,133	6,533	(400)
Operating services	27,718	19,080	8,638
Operating supplies	1,127	33	1,094
Other	<u>1,722</u>	<u>428,00</u>	<u>1,294</u>
Total expenses	<u>60,092</u>	<u>50,683</u>	<u>9,409</u>
Transfers	<u>(112,908)</u>	<u>(38,337)</u>	<u>74,571</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 47,269	\$ 19,795	\$ -	\$ 67,064
Office Building	<u>657,960</u>	<u>6,912</u>	<u>-</u>	<u>664,872</u>
Total	705,229	26,707	-	731,936
Accumulated Depreciation	<u>(122,684)</u>	<u>(24,932)</u>	<u>-</u>	<u>(147,616)</u>
Property and Equipment, net	<u>\$ 582,545</u>	<u>\$ 1,775</u>	<u>\$ -</u>	<u>\$ 584,320</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2024

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal ALN Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs			
Special Programs for the Aging			
Title III, Part B, Grants for Supportive Services and Senior Centers			
COVID - 19, State Public Health	93.044	105,523	-
COVID - 19, Title IIIB - Support Services	93.044	346,628	338,630
Title IIIB - Ombudsman	93.044	129,991	-
Title IIIB - Support Services	93.044	652,965	630,581
Subtotal - CFDA 93.044		<u>1,235,107</u>	<u>969,211</u>
Title III, Part C - Nutrition Services:			
COVID - 19 Area Agency Administration - ARP	93.045	97,042	-
COVID - 19 C-1 - ARP	93.045	180,265	180,265
COVID - 19 C-2 - ARP	93.045	482,468	424,538
Title III - Area Agency Administration	93.045	276,549	-
Title III - C-1 Congregate Meals	93.045	453,733	384,493
Title III - C-2 In-Home Delivered Meals	93.045	841,726	708,050
Subtotal - CFDA 93.045		<u>2,331,783</u>	<u>1,697,346</u>
Nutritional Services Incentive Program	93.053	<u>670,254</u>	<u>-</u>
Total Aging Cluster		<u>4,237,144</u>	<u>2,666,557</u>
Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	69,259	-
Medicare Enrollment Assistance Program	93.071	89,020	-
Disease Prevention and Health Promotion Services, Title III, Part D			
COVID - 19 Title III, Part D	93.043	39,750	-
Title III, Part D	93.043	60,440	-
		<u>100,190</u>	<u>-</u>
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			
COVID -19 CARES Act ADRC Vaccine Outreach - Alert Media	93.048	<u>114,375</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E			
Title III, Part E	93.052	287,326	182,269
COVID - 19 Title III, Part E	93.052	58,306	37,196
		<u>345,632</u>	<u>219,465</u>
Total Governor's Office of Elderly Affairs		<u>4,955,620</u>	<u>2,886,022</u>
Pass-Through Louisiana Department of Insurance			
CMS Research, Demonstrations and Evaluations	93.779	<u>35,000</u>	<u>-</u>
Total Department of Health and Human Services		<u>4,990,620</u>	<u>2,886,022</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE			
Foster Grandparent Program	94.011	<u>339,436</u>	<u>-</u>
TOTAL		<u>\$ 5,330,056</u>	<u>\$ 2,886,022</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Cenla Area Agency on Aging has not used the 10% de minimis indirect cost rate.

CENLA AREA AGENCY ON AGING

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2024

Agency Head - Joyce Thompson, Cenla Area Agency on Aging Director

Purpose:

Salary		\$ 95,000
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Benefits:

Insurance	4,366	
Retirement Contributions	<u>3,800</u>	8,166

Reimbursements:

Travel	1,562	
Other	<u>720</u>	<u>2,282</u>

		<u><u>\$ 105,448</u></u>
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APPENDIX A

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Cenla Area Agency on Aging and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Cenla Area Agency on Aging (the Entity) 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, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
November 26, 2024



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

160 Browns Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	Applicable policies were in place.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and: a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document. b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i> c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes	Meetings were conducted quarterly. Minutes included discussion of financial matters. The Cenla Area Agency on Aging does not report as a governmental entity.	<i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund. d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	No audit findings were reported.	<i>The results did not include any findings or questioned cost.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

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Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	All activity is conducted at a single facility.	<i>The results did not include any findings or questioned cost.</i>
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that: a) Employees that are responsible for cash collections do not share cash drawers/registers.	Drawers and registers are not utilized because collections are typically limited to checks arriving by mail or electronic payments.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	An employee other than the receptionist, executive director, or assistant director is responsible for making the bank deposit.	<i>The results did not include any findings or questioned cost.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The receptionist provides a copy of the cash receipt to the assistant director to enter into the general ledger.	<i>The results did not include any findings or questioned cost.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Reconciliations are performed by an internal accountant and approved by the executive director.	<i>The results did not include any findings or questioned cost.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Insurance policies provide blanket coverage for employee theft.	<i>The results did not include any findings or questioned cost.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as		

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and: a. Observe that receipts are sequentially pre-numbered. b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip. c. Trace the deposit slip total to the actual deposit per the bank statement. d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100). e. Trace the actual deposit per the bank statement to the general ledger.	N/A – Deposits were limited to direct deposit and reimbursement from the councils via check. Deposit slips agree with supporting documentation. Deposit letters or confirmations from the payer agree with bank statements. Deposits were made within one business day. Deposits agree with the general ledger.	<i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	Payments are processed at 1400 & 1423 Peterman Dr.	<i>The results did not include any findings or questioned cost.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that: a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. b) At least two employees are involved in processing and approving payments to vendors. c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	The executive director oversees purchasing. All checks require two signatures. The internal accountant prints checks and vouchers. The executive director and the president or vice president of the board sign the checks. The internal accountant updates vendor information per invoices or notices. For new vendors, the executive director approves invoices prior to creating checks.	<i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized</p>	<p>Either the assistant director or internal accountant mail payments once processed.</p> <p>Disbursement is supported by documentation.</p> <p>A second signature is present on each check.</p> <p>Invoices were available for each electronic disbursement tested; however, not all payments had indication of approval by authorized check signers.</p>	<p>The risk for this activity is mitigated by thorough record keeping of invoices paid and diligent review by the assistant and executive director. In the future, an employee other than the internal accountant will mail the payments.</p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p>Few transactions occur that are electronically disbursed. The risk for this activity is mitigated by record keeping of the invoices and review of the bank reconciliation by the assistant and executive director. In the future, we will document that these payments were reviewed.</p>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	Management has reported that there are two credit cards available to the Director and the Ombudsman Coordinator.	<i>The results did not include any findings or questioned cost.</i>
13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and: a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	The credit statement that includes separate transactions for each card is reviewed and approved by the board president.	<i>The results did not include any findings or questioned cost.</i>
b. Observe that finance charges and late fees were not assessed on the selected statements.	Finance charges and late fees were not assessed.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	All receipts tested were supported by documentation demonstrating business purpose. No meals were served.	<i>The results did not include any findings or questioned cost.</i>

Schedule of Procedures, Results and Managements' Response (Continued)

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Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

Schedule of Procedures, Results and Managements' Response (Continued)

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Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The list was furnished by providing access to the FY 24 binder in the assistant director's office.	<i>The results did not include any findings or questioned cost.</i>
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and: a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). b. Observe that supervisors approved the attendance and leave of the selected employees/officials. c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Attendance was properly documented. Documentation included evidence of approval. Leave taken was properly reflected in the records.	<i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i>
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	The list was furnished by providing access to the FY 24 binder in the assistant director's office. Cumulative leave due to the employee agreed to the final payment of leave.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Appropriate representations were provided.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	One hour of ethics training was completed by all employees tested. Documentation was available for all the employees tested.	<i>The results did not include any findings or questioned cost.</i> <i>The results did not include any findings or questioned cost.</i>
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	Supervisors of each function fulfill this role.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No debt was issued or outstanding.	<i>The results did not include any findings or questioned cost.</i>
25 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	No debt was issued or outstanding.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriation was reported.	<i>The results did not include any findings or questioned cost.</i>
26 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	This posting was observed on the main page.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."		
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	We performed the procedure and discussed the results with management.	<i>The results did not include any findings or questioned cost.</i>
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedure and discussed the results with management.	<i>The results did not include any findings or questioned cost.</i>
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedure and discussed the results with management.	<i>The results did not include any findings or questioned cost.</i>
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in	We performed the procedure and discussed the results with management.	<i>The results did not include any findings or questioned cost.</i>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p> <p>29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267¹. The requirements are as follows:</p> <p>1. Hired before June 9, 2020 - completed the training; and</p> <p>2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.</p>	<p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

Cenla Area Agency on Aging, Inc.**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
29 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>
30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>
31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>