

EAST CARROLL COMMUNITY ACTION AGENCY
LAKE PROVIDENCE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2023

EAST CARROLL COMMUNITY ACTION AGENCY
DECEMBER 31, 2023

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board
East Carroll Community Action Agency
Lake Providence, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of East Carroll Community Action Agency, (the Agency) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Agency's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in

the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of East Carroll Community Action Agency and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted the management discussion and analysis and the budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

The supplementary information included in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Other Reporting Requirements

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 14, 2024, on the results of our agreed-upon procedures on pages 19 through 23 and pages 26 through 28 present the Louisiana Attestation Questionnaire.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 14, 2024

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EAST CARROLL COMMUNITY ACTION AGENCY
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	<u>ASSETS</u>
<u>CURRENT ASSETS</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents	46,815
Accounts Receivable - Ad Valorem Tax	<u>107,690</u>
<u>TOTAL CURRENT ASSETS</u>	<u>154,505</u>
 <u>FIXED ASSETS</u>	
Furniture and Fixtures	2,702
Building Improvements	8,413
Less: Accumulated Depreciation	(<u>11,115</u>)
<u>NET FIXED ASSETS</u>	<u>-0-</u>
<u>TOTAL ASSETS</u>	<u>154,505</u>
 <u>LIABILITIES AND NET POSITION</u>	
<u>CURRENT LIABILITIES</u>	
Accounts Payable and Accrued Expenses	<u>1,188</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>1,188</u>
 <u>NET POSITION</u>	
Net Investments in Capital Assets	-
Unrestricted	<u>153,317</u>
<u>TOTAL NET POSITION</u>	<u>153,317</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>154,505</u>

See Independent Accountants' Review Report and accompanying notes.

EAST CARROLL COMMUNITY ACTION AGENCY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Function/Program Activities</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u> <u>Governmental Activities</u>
Government Activities:			
Personal Services	144,162	-	(144,162)
Travel	6,640	-	(6,640)
Occupancy	3,800	-	(3,800)
Professional Fees	4,625	-	(4,625)
Supplies	11,758	-	(11,758)
Other Charges	18,396	-	(18,396)
Assistance to Individuals	122,740	-	(122,740)
Unallocated Depreciation and Amortization	-	-	-
<u>Total Governmental Activities</u>		<u>-0-</u>	<u>(312,121)</u>
General Revenues:			
		Ad Valorem Tax	116,189
		Contributions	178,914
		In-Kind Income	3,800
		Miscellaneous	11,501
		Charges for Services	-
		<u>Total General Revenues</u>	<u>310,404</u>
		<u>Changes in Net Position</u>	<u>(1,717)</u>
		<u>Net Position - Beginning</u>	<u>155,034</u>
		<u>Net Position - Ending</u>	<u>153,317</u>

See Independent Accountants' Review Report and accompanying notes.

FUND FINANCIAL STATEMENTS

EAST CARROLL COMMUNITY ACTION AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>ASSETS</u>
<u>CURRENT ASSETS</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents	46,815
Accounts Receivable - Ad Valorem Tax	<u>107,690</u>
<u>TOTAL CURRENT ASSETS</u>	<u>154,505</u>
<u>TOTAL ASSETS</u>	<u>154,505</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>CURRENT LIABILITIES</u>	
Accounts Payable and Accrued Expenses	<u>1,188</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>1,188</u>
<u>FUND BALANCE</u>	
Unassigned Funds	<u>153,317</u>
<u>TOTAL FUND BALANCE</u>	<u>153,317</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>154,505</u>

See Independent Accountants' Review Report and accompanying notes.

EAST CARROLL COMMUNITY ACTION AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
- GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Contributions/Grants	178,914
Contributions - In-Kind Donations	3,800
Ad Valorem Taxes	116,189
Miscellaneous	<u>11,501</u>
<u>TOTAL REVENUES</u>	<u>310,404</u>
<u>EXPENDITURES</u>	
Personnel	144,162
Travel	6,640
Occupancy	3,800
Professional Fees	4,625
Supplies	11,758
Capital Outlay	-
Assistance to Individuals	122,740
Other Expenses	18,396
Election Costs	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>312,121</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(1,717)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>155,034</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>153,317</u>

See Independent Accountants' Review Report and accompanying notes.

EAST CARROLL COMMUNITY ACTION AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net increase (decrease) in fund balances - total
governmental funds (1,717)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$) exceeds depreciation expense (\$) in the current period. -

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences - Increase -

Increase (decrease) of net position of governmental activities (1,717)

See Independent Accountants' Review Report and accompanying notes.

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

INTRODUCTION:

The East Carroll Community Action Agency (the Agency) was created under the Economic Opportunity Act of 1964, as amended, to serve as the antipoverty agency, providing human services for the indigent and disadvantaged through research, planning, development, financing, implementation and evaluation of programs, either directly or through coordinating with other agencies, to attain social and economic independence for the benefit of all present and future generations of disadvantaged people in the parish. The East Carroll Community Action Agency is managed by eighteen advisory board members.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Reporting Entity:

The Agency is fiscally dependent on the East Carroll Parish Police Jury. The police jury owns, maintains and operates the building in which the Agency's office is located and provides funds for utilities and repairs of the Agency's office. In addition, the police jury's basic financial statements would be incomplete or misleading without the inclusion of the East Carroll Community Action Agency. For these reasons, the Agency was determined to be a component of the East Carroll Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the East Carroll Community Action Agency and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The East Carroll Community Action Agency receives substantially all of its revenue from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. The Agency administers the following programs, shown with their approximate percentage of revenues for the year ended December 31, 2023:

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Reporting Entity: (Continued)

Community Services Block Grant (CSBG Fund) 19% - Administers various programs to fulfill responsibilities and provide assistance to the poor, disadvantaged and unemployed through housing services, community projects, nutrition services, emergency assistance, employment services, transportation services, and other services. Funding is provided by federal funds passed through the State of Louisiana, Louisiana Workforce Commission. This grant is accounted for as a contribution and is considered conditional based on the terms of the grant agreement.

Home Energy Assistance Program (LI-HEAP Fund) 10% - Provides assistance to low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Corporation. This grant is accounted for as a contribution and is considered conditional based on the terms of the grant agreement.

Emergency Food and Shelter Fund 29% - Provides funding to purchase food and shelter for people in emergency situations. Funding is provided by federal funds from the U.S. Department of Homeland Security. This grant is accounted for as a contribution and is considered conditional based on the terms of the grant agreement.

General Fund 42% - Used for all funds that are not required to be reported in another fund. This is usually local contributions, administrative funds, etc.

The Agency receives the proceeds of a two mill ad valorem tax approved by the voters of East Carroll Parish and the East Carroll Parish Police Jury.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Parish government in early fall and are actually billed to the taxpayers by the Assessor in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Reporting Entity: (Continued)

The taxes are based on assessed values determined by the Tax Assessor of East Carroll Parish and are collected by the Parish Sheriff. The taxes are remitted to the Agency net of any deductions required by law.

That portion of the ad valorem taxes dedicated to the East Carroll Community Action Agency was assessed to property owners in the parish at 2.00 mills for 2023.

Method of Accounting

The accompanying financial statements have been prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The accompanying basic financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through charges for services, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program expenses for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or a function. Program revenues include (a) fees and charges

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Government-Wide Financial Statements (Continued)

paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operation or capital requirements of a particular program. Revenues that are not classified as Program revenues, including all taxes, are presented as general revenues.

Fund Accounting:

The accounts of the Agency are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The East Carroll Community Action Agency reports the following major governmental fund:

General Fund: The General Fund, a governmental fund type, is the general operating fund of the East Carroll Community Action Agency. It is used to account for all financial resources of the Agency, except those to be accounted for in other funds.

Measurement Focus/Basis of Accounting:

Basis of accounting refers to when revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Agency as a whole. Both of these statements have been prepared

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus/Basis of Accounting (Continued)

using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred.

The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgements and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Cash Equivalents

Cash Equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. All cash and equivalents were fully insured by the FDIC.

Reserve for Bad Debts

The Agency uses the reserve method to record bad debts. At December 31, 2023, the reserve balance was \$-0-. Management reviews accounts receivable monthly for bad debts and believes no reserve is needed.

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fixed Assets

The Agency follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$2,500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Furniture and Equipment	5 to 15 Years
-------------------------	---------------

The net fixed assets balance has been recorded as a separate component in unrestricted net assets.

In the fund financial statements, capital assets used in the Agency's operations are accounted for as capital outlay expenditures of the governmental fund that provided the resources to acquire the assets. Depreciation is not computed or recorded on capital assets for purposes of the fund financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Accrued Leave Policy

The Agency does not record accrued leave due to employees as the amount is not material.

Fund Equity

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Equity

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

Restricted: This classification includes amounts for which constraints have been placed on the use of resources by their providers, through constitutional provisions, or by enabling legislation.

Committed: This classification includes amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned: This classification includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the government body delegates the authority.

Unassigned: This classification is the residual fund balance for the General Fund and represents the amount that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

NOTE 2: IN-KIND CONTRIBUTIONS:

The Agency received the following contributions of nonfinancial assets for the year ended December 31, 2023:

Occupancy Costs	3,800
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Contributed occupancy costs received by the Agency are recorded as in-kind contribution revenue with a

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 2: IN-KIND CONTRIBUTIONS: (Continued)

corresponding increase to occupancy expenses. Donated occupancy costs are valued based upon estimates of fair rental values that would be received for similar facilities in the area. There were no donor-imposed restrictions associated with the donated items.

Donated facilities are recognized as contributions in accordance with professional standards as the Agency receives free use of its facilities. No other in-kind donations meet the requirements to be recognized as revenue under professional standards.

The Agency receives in-kind contributions of time and pro bono services from members of the community and volunteers related to program services and fund-raising events. Donated services are recognized as in-kind revenues at their estimated fair value if the services (a) increase or enhance nonfinancial assets or (b) require specialized skills that would need to be purchased if they were not donated. Donated services are reported using current rates for similar services. No amounts have been recognized in the accompanying statements of activities for the year ended December 31, 2023, because the criteria for recognition have not been satisfied.

NOTE 3: COMMITMENTS AND CONTINGENCIES:

Contingent Liabilities - Grant Audit

The Agency receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the East Carroll Community Action Agency's financial position.

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 4: ECONOMIC DEPENDENCY:

The Agency receives the majority of its revenue from funds provided through grants administered by the Federal and State of Louisiana governments. The grant amounts are appropriated each year and, if significant budget cuts are made at the Federal and/or State level, the amount of funds the Agency receives could be reduced significantly and have an adverse impact on its operations.

NOTE 5: ADVERTISING:

Advertising and promotion costs are expensed in the year incurred. Amounts incurred in the fiscal year ended December 31, 2023 are not material.

NOTE 6: SUBSEQUENT EVENTS:

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the Agency through June 14, 2024, the date the report was available for issue, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosures in the notes to the financial statements.

NOTE 7: INCOME TAX STATUS:

The Agency does not file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 95-48, 1995-2 C.B. 418.

NOTE 8: RETIREMENT:

All part-time employees of the Agency were covered under the Social Security system. All full-time employees of the Agency are participants of the retirement plan maintained by the East Carroll Parish Police Jury. The Agency contributed approximately \$9,225 to the retirement plan in 2023.

EAST CARROLL COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2023

NOTE 9: BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members can request reimbursement for out-of-pocket expenses in accordance with the Agency's travel policy when traveling on behalf of the Agency.

NOTE 10 - IMPAIRMENT OF LONG-LIVED ASSETS:

In accordance with the accounting guidance for the impairment or disposal of long-lived assets, the Agency reviews its rental property for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized to date.

SUPPLEMENTAL INFORMATION

EAST CARROLL COMMUNITY ACTION AGENCY
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2023

AGENCY HEAD NAME/TITLE: MS. ROSE BROWN, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	61,194
Benefits-insurance	2,140
Benefits-retirement	5,732
Benefits- Medicare	884
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	2,151
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To East Carroll Community Action Agency

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the

public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no purchases made by the Agency noted in review of the disbursements that were subject to public bid laws.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. There were no outside business interests of board members, employees, and board members' and employees' immediate families.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and a copy of the final budget with amendments.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced adoption of the original budget to documentation in the minutes of the meeting of the Agency held on March 2, 2023. There

were no amendments to the budget documented in the minutes of the meetings of the Agency.

8. Compare revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and actual expenditures were both within 5% of budgeted revenues and expenditures.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six selected disbursements were properly coded to the correct fund and general ledger account.

- c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements were approved by the appropriate member of the Agency's management.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management asserted that the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's building. We examined copies of notices to newspapers attached to minutes supporting this assertion. Agendas were properly posted as required.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements and read the meeting minutes of the Agency's board of directors for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Agency's report was due on June 30, 2023. The Agency's prior year review was filed late.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A.(2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Agency did not enter into any contracts with state funds that were subject to public bid laws.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated July 25, 2023, did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the Agency 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 the standards applicable to attestation engagements contained in *Governmental Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not perform an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the forgoing matters. 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 Agency 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 for the use of management of East Carroll Community Action Agency, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 14, 2024

EAST CARROLL COMMUNITY ACTION AGENCY.
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2023

SUMMARY OF ACCOUNTANTS' REPORT

INDEPENDENT ACCOUNTANTS' REVIEW REPORT:

We have reviewed the statement of net position of East Carroll Community Action Agency as of December 31, 2023, and the related statements of activities and fund financial statements for the year then ended. We conducted the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

APPLICATION OF AGREED-UPON PROCEDURES REPORT:

There were no findings noted during the application of agreed-upon procedures.

REPORTING

There were no findings on reporting.

COMPLIANCE

There were no compliance findings.

QUESTIONED COSTS

There were no questioned costs.

EAST CARROLL COMMUNITY ACTION AGENCY

P.O. BOX 486

LAKE PROVIDENCE, LOUISIANA 71254

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

2022-1

Finding: The review/attestation was not submitted by June 30, 2023.

Status: Cleared.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

May 29, 2024 (Date Transmitted)

Johnson, Perea, Rousseau & Cuthbert, LLP (CPA Firm Name)

3009 Amand Street (CPA Firm Address)

Monroe, LA 71201 (City, State Zip)

in connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 2023 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

Charlotta Newell Secretary 5/29/2024 Date
Jackie Felt Treasurer _____ Date
Jackie Felt President 5-29-2024 Date