

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

Audits of Consolidated Financial Statements

June 30, 2024 and 2023



## **Contents**

---

<b>Independent Auditor's Report</b>	1 - 3
-------------------------------------	-------

---

### **Consolidated Financial Statements**

Consolidated Statements of Financial Position	4
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2024	5
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2023	6
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2024	7
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2023	8
Consolidated Statements of Cash Flows	9
Notes to the Consolidated Financial Statements	10 - 20

---

### **Supplementary Information**

Schedule I - Consolidating Statements of Financial Position	22 - 23
Schedule II - Consolidating Statements of Activities and Changes in Net Assets	24 - 25
Schedule III - Schedule of Program Services and Grant Expenses - LPHI	26 - 28
Schedule IV - Schedule of Revenues and Expenditures - TFL	29
Schedule V - Schedule of Compensation, Benefits, and Other Payments to Agency Head	30

---

### **Uniform Guidance Section**

Schedule of Expenditures of Federal Awards	32 - 34
Notes to Schedule of Expenditures of Federal Awards	35

## **Contents (Continued)**

---

<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	<b>36 - 37</b>
--	----------------

---

<b>Report on Compliance for Each Major Federal Program; and on Internal Control Over Compliance Required by the Uniform Guidance</b>	<b>38 - 40</b>
--	----------------

---

<b>Schedule of Findings and Questioned Costs</b>	<b>41 - 42</b>
--	----------------

<b>Schedule of Prior Year Findings</b>	<b>43</b>
--	-----------

## **Independent Auditor's Report**

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

### **Report on the Audits of the Financial Statements**

#### **Opinion**

We have audited the accompanying consolidated financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **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.

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 the Organization'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 GAAS 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 GAAS 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 the Organization'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 the Organization'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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and other schedules listed in the table of contents are 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 accompanying supplementary 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 August 15, 2024 on our consideration of the Organization's internal control over financial reporting and 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

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

A Professional Accounting Corporation

Metairie, LA  
August 15, 2024

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Consolidated Statements of Financial Position  
June 30, 2024 and 2023

	2024	2023
<b>Assets</b>		
Cash and Cash Equivalents - Unrestricted	\$ 178,035	\$ 564,482
Grants Receivable	4,209,868	4,778,807
Certificate of Deposit	494,058	-
Other Receivables	50,957	80,123
Furniture and Equipment, Net	263,198	423,937
Right-of-Use Assets, Operating Leases	1,496,232	1,669,983
Other Assets	-	9,718
<b>Total Assets</b>	<b>\$ 6,692,348</b>	<b>\$ 7,527,050</b>
<b>Liabilities</b>		
Accounts Payable	\$ 1,387,592	\$ 1,088,824
Accrued Liabilities	155,951	111,719
Deferred Grant Revenue	460,553	727,833
Operating Lease Liabilities	1,517,828	1,680,781
<b>Total Liabilities</b>	<b>3,521,924</b>	<b>3,609,157</b>
<b>Net Assets</b>		
Without Donor Restrictions		
Undesignated	1,850,804	2,592,470
Designated by Board	1,250,000	1,250,000
	<b>3,100,804</b>	<b>3,842,470</b>
With Donor Restrictions	69,620	75,423
<b>Total Net Assets</b>	<b>3,170,424</b>	<b>3,917,893</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,692,348</b>	<b>\$ 7,527,050</b>

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

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Consolidated Statement of Activities and Changes in Net Assets**  
**For the Year Ended June 30, 2024**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Support and Revenue</b>			
Grants and Contracts	\$ 13,249,887	\$ -	\$ 13,249,887
Contributions	-	33,000	33,000
Other Revenue	2,075,164	-	2,075,164
Interest Income	9,976	-	9,976
Net Assets Released from Restrictions	38,803	(38,803)	-
<b>Total Support and Revenue</b>	<b>15,373,830</b>	<b>(5,803)</b>	<b>15,368,027</b>
<b>Expenses</b>			
Program Services and Grants	13,650,283	-	13,650,283
General and Administrative	2,465,213	-	2,465,213
<b>Total Expenses</b>	<b>16,115,496</b>	<b>-</b>	<b>16,115,496</b>
<b>Change in Net Assets</b>	<b>(741,666)</b>	<b>(5,803)</b>	<b>(747,469)</b>
<b>Net Assets, Beginning of Year</b>	<b>3,842,470</b>	<b>75,423</b>	<b>3,917,893</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,100,804</b>	<b>\$ 69,620</b>	<b>\$ 3,170,424</b>

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



**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Consolidated Statement of Activities and Changes in Net Assets**  
**For the Year Ended June 30, 2023**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Support and Revenue</b>			
Grants and Contracts	\$ 14,117,986	\$ -	\$ 14,117,986
Contributions	-	38,500	38,500
Other Revenue	1,450,427	-	1,450,427
Interest Income	544	-	544
Net Assets Released from Restrictions	179,783	(179,783)	-
<b>Total Support and Revenue</b>	<b>15,748,740</b>	<b>(141,283)</b>	<b>15,607,457</b>
<b>Expenses</b>			
Program Services and Grants	13,761,174	-	13,761,174
General and Administrative	2,055,420	-	2,055,420
<b>Total Expenses</b>	<b>15,816,594</b>	<b>-</b>	<b>15,816,594</b>
<b>Change in Net Assets</b>	<b>(67,854)</b>	<b>(141,283)</b>	<b>(209,137)</b>
<b>Net Assets, Beginning of Year</b>	<b>3,910,324</b>	<b>216,706</b>	<b>4,127,030</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,842,470</b>	<b>\$ 75,423</b>	<b>\$ 3,917,893</b>

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

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Consolidated Statement of Functional Expenses  
For the Year Ended June 30, 2024

	<b>Program Services and Grants</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries	\$ 6,963,852	\$ 1,239,445	\$ 8,203,297
Contractual	4,129,762	259,813	4,389,575
Benefits	1,700,456	281,852	1,982,308
Travel	194,976	50,893	245,869
Rent	151,859	54,185	206,044
Professional Fees	43,627	143,178	186,805
Depreciation	-	181,775	181,775
Software and Equipment	119,551	21,315	140,866
Credit Loss Expense	67,250	40,368	107,618
Insurance	55,739	26,359	82,098
Outreach Activities	58,114	11,326	69,440
Supplies	30,476	33,474	63,950
Conferences and Training	50,439	9,676	60,115
Meeting Costs	6,490	43,063	49,553
Dues and Memberships	15,951	32,443	48,394
Telephone	35,019	9,019	44,038
Sponsorships	7,530	12,769	20,299
Marketing	10,709	7,860	18,569
Postage	4,041	2,419	6,460
Bank Fees	1,000	3,080	4,080
Printing	2,363	380	2,743
Administrative Fee	1,079	521	1,600
<b>Total</b>	<b>\$ 13,650,283</b>	<b>\$ 2,465,213</b>	<b>\$ 16,115,496</b>

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

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Consolidated Statement of Functional Expenses  
For the Year Ended June 30, 2023

	<b>Program Services and Grants</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries	\$ 6,149,148	\$ 988,342	\$ 7,137,490
Contractual	5,389,151	415,349	5,804,500
Benefits	1,526,487	250,040	1,776,527
Rent	153,674	47,453	201,127
Professional Fees	36,846	110,258	147,104
Travel	101,090	10,939	112,029
Outreach Activities	103,108	1,615	104,723
Insurance	72,586	24,808	97,394
Depreciation	-	78,675	78,675
Supplies	43,062	20,977	64,039
Software and Equipment	48,355	11,108	59,463
Telephone	36,473	10,447	46,920
Meeting Costs	22,242	15,448	37,690
Dues and Memberships	12,412	23,818	36,230
Marketing	33,500	-	33,500
Conferences and Training	16,615	9,745	26,360
Bad Debt Expense	-	16,709	16,709
Sponsorships	4,894	9,470	14,364
Postage	5,309	3,533	8,842
Printing	5,661	789	6,450
Bank Fees	-	4,576	4,576
Administrative Fee	561	1,321	1,882
<b>Total</b>	<b>\$ 13,761,174</b>	<b>\$ 2,055,420</b>	<b>\$ 15,816,594</b>

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

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Consolidated Statements of Cash Flows**  
**For the Years Ended June 30, 2024 and 2023**

	2024	2023
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (747,469)	\$ (209,137)
Adjustments to Reconcile Change in Net Assets to Net		
Cash Provided by (Used in) Operating Activities		
Depreciation	181,775	78,675
Bad Debt Expense	107,618	16,709
(Increase) Decrease in Operating Assets		
Grants Receivable	568,939	(192,078)
Other Receivables	(78,452)	(18,158)
Right-of-Use Assets Amortization	173,751	171,270
Other Assets	9,718	11,285
Increase (Decrease) in Operating Liabilities		
Accounts Payable	298,767	121,231
Accrued Liabilities	44,232	13,175
Deferred Grant Revenue	(267,280)	(729,483)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>291,599</b>	<b>(736,511)</b>
<b>Cash Flows from Investing Activities</b>		
Principal Payment Lease Liability	(162,953)	(160,472)
Increase in Certificate of Deposit	(494,058)	-
Capital Expenditures	(21,035)	(8,797)
<b>Net Cash Used in Investing Activities</b>	<b>(678,046)</b>	<b>(169,269)</b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(386,447)</b>	<b>(905,780)</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>564,482</b>	<b>1,470,262</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 178,035</b>	<b>\$ 564,482</b>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Recognition of Operating Lease Right-of-Use		
Assets and Liabilities	\$ -	\$ 1,841,253

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

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

**Notes to Consolidated Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies**

**Nature of Activities**

The Louisiana Public Health Institute (LPHI) is an independent 501(c)(3) organization established in 1997. In delivering on its mission, LPHI leads and partners with communities to ensure that everyone has fair and just opportunities to be healthy and well. This is accomplished through implementing strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance the health care delivery systems to improve health outcomes.

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

**Basis of Accounting**

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

**Basis of Presentation**

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

**Principles of Consolidation**

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

**Use of Estimates**

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

**Furniture and Equipment**

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

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

**Notes to Consolidated Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Contributions**

Contributions are recorded as support with donor restrictions or without donor restrictions depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from donor restrictions. Contributions which are conditional are recognized as revenue when the conditions are substantially met.

**Contributed Services**

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

**Revenue and Expenses**

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

**Receivables**

Receivables are stated at the amount the Organization expects to collect from outstanding balances. Prior to July 1, 2022 management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary. If amounts became uncollectible, they were charged to operations when that determination was made. Use of this method did not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America.

Effective July 1, 2023, the Organization carries its accounts receivables net of an allowance for credit losses. The measurement and recognition of credit losses involves the use of judgment. Management's assessment of expected credit losses includes consideration of current and expected economic conditions, market and industry factors affecting the Organization's customers (including their financial condition), the aging of account balances, historical credit loss experience, customer concentrations, and customer creditworthiness. Management evaluates its experience with historical losses and then applies this historical loss ratio to financial assets with similar characteristics.

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

**Notes to Consolidated Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies (Continued)**

The Organization's historical loss ratio or its determination of risk pools may be adjusted for changes in customer, economic, market, or other circumstances. The Organization may also establish an allowance for credit losses for specific receivables when it is probable that the receivable will not be collected and the loss can be reasonably estimated. Amounts are written off against the allowance when they are considered to be uncollectible, and reversals of previously reserved amounts are recognized if a specifically reserved item is settled for an amount exceeding the previous estimate. As of June 30, 2024, the total allowance recorded for credit losses was \$-0-.

Receivables as of July 1, 2022 totaled \$4,665,403.

**Cash and Cash Equivalents**

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

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor restrictions.

*Net Assets With Donor Restrictions* - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations such as completion of construction projects. Other donor-imposed restrictions are perpetual in nature (also referred to as an endowment fund), where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As restrictions are met or until released in accordance with the Organization's spending policy, assets are reclassified to net assets without donor restrictions. There were no net asset restrictions that were perpetual in nature as of June 30, 2024 and 2023. The Organization reports gifts of cash and other assets as restricted support if they are received with donor-imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met, or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to net assets without donor restrictions.

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

**Notes to Consolidated Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Income Taxes**

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

**Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied. When possible, expenses are first allocated by direct identification and then allocation if an expenditure benefits more than one program or function. Payroll expense is allocated on the basis of estimates of time and effort.

**Recent Accounting Pronouncements Adopted and Change of Accounting Principle**

As of July 1, 2023, the Organization adopted Accounting Standards Update (ASU) 2016-13, *Measurement of Credit Losses on Financial Instruments*, and all subsequently issued related amendments, which changed the methodology used to recognize impairment of the Organization's contracts receivables. Under this ASU, financial assets are presented at the net amount expected to be collected, requiring immediate recognition of estimated credit losses expected to occur over the asset's remaining life. This is in contrast to previous generally accepted accounting principles in the United States of America (U.S. GAAP), under which credit losses were not recognized until it was probable that a loss had been incurred. The Organization performed its expected credit loss calculation based on historical contracts receivable write-offs, including consideration of then-existing economic conditions and expected future conditions. The Organization deemed that the adoption of ASU 2016-13 was not material to the financial statements; therefore, a cumulative-effect adjustment to record its estimate of the allowance for credit losses upon adoption is not recorded in the accompanying financial statements.

**Note 2. Revenue Recognition**

Financial Accounting Standards Board ASC Topic 606, *Revenue from Contracts with Customers*, requires revenues to be recognized when control of promised goods or services is transferred to a customer in an amount that reflects the consideration expected to be received for those goods or services. This standard does not impact the Organization's recognition of revenue.



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

**Notes to Consolidated Financial Statements**

---

**Note 2. Revenue Recognition (Continued)**

*Grant Revenue*

Grant revenue is derived from cost-reimbursable federally, state, local, private, or foundation funded contracts, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract provisions.

*Deliverable Based Revenue*

Deliverable based revenue is where services are performed, and revenue is recorded when contracted deliverable milestones are met (either by time completion or product deliverable) and is recorded as "Other Revenue".

*Contributions*

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions and grants are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as increases in net assets with donor restrictions. Amounts received with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

**Note 3. Liquidity and Availability of Financial Assets**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<b>2024</b>	2023
Cash and Cash Equivalents - Unrestricted	\$ 178,035	\$ 564,482
Grants Receivable	4,209,868	4,778,807
Certificate of Deposit	494,058	-
Other Receivables	50,957	80,123
	<b>4,932,918</b>	5,423,412
Less: Donor Restricted Net Assets	<b>69,620</b>	75,423
<b>Financial Assets Available to Meet Cash</b>		
<b>Needs for Expenditures Within One Year</b>	<b>\$ 4,863,298</b>	<b>\$ 5,347,989</b>

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

**Notes to Consolidated Financial Statements**

---

**Note 4. Concentration of Risk**

**Economic Dependency**

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

**Cash Deposits**

The Organization maintains deposits in financial institutions that exceed the insured amount of \$250,000 by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization believes it is not exposed to any significant credit risk to cash. The Organization utilizes a sweep account in order to help mitigate risk associated with deposit accounts. At June 30, 2024 and 2023, the amount the Organization had in excess of the FDIC insured limit totaled \$723,852 and \$1,327,644, respectively.

**Note 5. Other Revenue and Other Receivables**

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

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to the Organization at June 30, 2024 and 2023 totaled \$50,957 and \$80,123, respectively. During 2024 and 2023, the Organization recorded \$107,618 and \$16,709, respectively, in credit loss expense.

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

**Notes to Consolidated Financial Statements**

**Note 6. Furniture and Equipment**

Furniture and equipment consisted of the following at June 30<sup>th</sup>:

	2024	2023
Computer Equipment	\$ 511,669	\$ 490,634
Furniture and Fixtures	225,255	225,255
Leasehold Improvements	44,113	44,113
Computer Software	8,184	8,184
	<u>789,221</u>	<u>768,186</u>
Less: Accumulated Depreciation	<u>(526,023)</u>	<u>(344,249)</u>
<b>Total</b>	<b>\$ 263,198</b>	<b>\$ 423,937</b>

Depreciation expense for the years ended June 30, 2024 and 2023 totaled \$181,775 and \$78,675, respectively.

**Note 7. Net Assets With Donor Restrictions**

Net assets with donor restrictions activity for the years ended June 30, 2024 and 2023 consisted of the following:

2024	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
General Donations	-	1,000	(1,000)	-
Healthy Blue: Community of Practice	55,454	-	(21,171)	34,283
Foundation for Louisiana	-	25,000	(9,632)	15,368
FRESH Speaker Awards	-	7,000	(7,000)	-
<b>Total</b>	<b>\$ 75,423</b>	<b>\$ 33,000</b>	<b>\$ (38,803)</b>	<b>\$ 69,620</b>

  

2023	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
Healthy Blue: Community of Practice	90,473	25,500	(60,519)	55,454
Racial Equity Training	106,264	13,000	(119,264)	-
<b>Total</b>	<b>\$ 216,706</b>	<b>\$ 38,500</b>	<b>\$ (179,783)</b>	<b>\$ 75,423</b>

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

**Notes to Consolidated Financial Statements**

---

**Note 8. Commitments and Contingencies**

**Leases**

The Organization leases office facilities under operating leases which expire through June 2032. The Organization also leases office facilities on a month-to-month basis. Future maturities of the lease liability as of June 30<sup>th</sup> are as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2025	\$ 171,147
2026	173,957
2027	182,260
2028	185,215
2029	193,742
Thereafter	<u>611,507</u>
<b>Total</b>	<b><u>\$ 1,517,828</u></b>

The Organization subleased a portion of its office facilities to a third-party through January 31, 2022.

Lease expense incurred during the years ended June 30, 2024 and 2023 totaled \$199,763 and \$201,128, respectively.

In February 2016, the FASB issued ASC Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statement of activities.

The Organization adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*.

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

**Notes to Consolidated Financial Statements**

---

**Note 8. Commitments and Contingencies (Continued)**

**Leases (Continued)**

The Organization determines if an arrangement is a lease at inception of the contract. ROU assets represent the right to use the underlying assets for the lease term, and lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Organization elected the practical expedient method that allows lessees to use a risk-free rate, which is derived from information available at the lease commencement date, in determining the present value of lease payments.

The Organization leases one property for office space. The Organization's operating lease agreements typically have initial terms of 5 to 10 years. In line with ASU 2016-02 *Leases (Topic 842)*, the Organization does not record ROU assets and lease liabilities on leases with an initial term of 12 months, or less, in the balance sheets.

The Organization's operating leases may include one or more options to renew, with renewals extending the lease term for multiple years. The exercise of lease renewal options is at the Organization's sole discretion. The Organization does consider it reasonably likely that renewal options will be exercised; therefore, renewal options are recognized as part of ROU assets and lease liabilities.

The balances of ROU assets related to the Organization's operating leases at June 30, 2024 and 2023 were \$1,496,232 and \$1,669,983, respectively.

The balances of ROU lease liabilities related to the Organization's operating leases at June 30, 2024 and 2023 were \$1,517,828 and \$1,680,781, respectively.

The Organization elected the practical expedient method that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to all relevant asset classes.

The Organization is the lessee of certain property under the terms of non-cancelable lease agreement accounted for as an operating lease. The leases expire in various years through 2025 or beyond.

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

**Notes to Consolidated Financial Statements**

**Note 8. Commitments and Contingencies (Continued)**

**Leases (Continued)**

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the years ended June 30:

	2024	2023
<b>Lease Cost:</b>		
Operating Lease Cost	\$ 199,763	\$ 201,128
<b>Total Lease Cost</b>	<b>\$ 199,763</b>	<b>\$ 201,128</b>
<b>Other Information</b>		
Weighted-Average Remaining Lease Term (in Years): Operating Leases	9	10
Weighted-Average Discount Rate Applied (%): Operating Leases	1.63	1.63

**Line of Credit**

At June 30, 2024 and 2023 the Organization had a \$500,000 unsecured line of credit available from a financial institution. The Organization had no balance outstanding with the line of credit as of June 30, 2024 and 2023.

**Note 9. Related-Party Transactions**

**Grants and Contracts**

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

**PATH**

LPHI provided management, personnel, and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 8% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$506 and \$2,028 for the years ended 2024 and 2023, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statements of activities and changes in net assets.

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

**Notes to Consolidated Financial Statements**

---

**Note 10. Retirement Plan**

LPHI sponsors a defined contribution 401(k) profit sharing plan covering all employees who meet certain eligibility requirements. Under the plan, participants are allowed to contribute up to their annual pretax compensation, as defined in the plan, not to exceed the limits of Internal Revenue Code Section 401(k). The plan provides for a contribution by LPHI equal to seven percent of the participant's eligible compensation. LPHI incurred contribution expense of \$506,076 and \$428,561 for the years ended June 30, 2024 and 2023, respectively.

**Note 11. Uncertain Tax Positions**

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

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

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

**Note 12. Subsequent Events**

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 15, 2024, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

## **SUPPLEMENTARY INFORMATION**



**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Supplementary Information  
Consolidating Statement of Financial Position  
June 30, 2024

**Schedule I**

	<b>LPHI</b>	<b>PATH</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Assets</b>				
Cash and Cash Equivalents - Unrestricted	\$ 86,908	\$ 91,127	\$ -	\$ 178,035
Grants Receivable	4,209,868	-	-	4,209,868
Certificate of Deposit	-	494,058	-	494,058
Due from PATH	1,177	-	(1,177)	-
Other Receivables	4,707	46,250	-	50,957
Furniture and Equipment, Net	263,198	-	-	263,198
Right-of-Use Assets, Operating Leases	1,496,232	-	-	1,496,232
<b>Total Assets</b>	<b>\$ 6,062,090</b>	<b>\$ 631,435</b>	<b>\$ (1,177)</b>	<b>\$ 6,692,348</b>
<b>Liabilities</b>				
Accounts Payable	\$ 1,386,878	\$ 714	\$ -	\$ 1,387,592
Accrued Liabilities	155,951	-	-	155,951
Due to LPHI	-	1,177	(1,177)	-
Deferred Grant Revenue	460,553	-	-	460,553
Operating Lease Liabilities	1,517,828	-	-	1,517,828
<b>Total Liabilities</b>	<b>3,521,210</b>	<b>1,891</b>	<b>(1,177)</b>	<b>3,521,924</b>
<b>Net Assets</b>				
Without Donor Restrictions				
Undesignated	1,221,260	629,544	-	1,850,804
Designated by Board	1,250,000	-	-	1,250,000
	2,471,260	629,544	-	3,100,804
With Donor Restrictions	69,620	-	-	69,620
<b>Total Net Assets</b>	<b>2,540,880</b>	<b>629,544</b>	<b>-</b>	<b>3,170,424</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,062,090</b>	<b>\$ 631,435</b>	<b>\$ (1,177)</b>	<b>\$ 6,692,348</b>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Consolidating Statement of Financial Position  
June 30, 2023**

**Schedule I (Continued)**

	<b>LPHI</b>	<b>PATH</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Assets</b>				
Cash and Cash Equivalents - Unrestricted	\$ 73,701	\$ 490,781	\$ -	\$ 564,482
Grants Receivable	4,778,807	-	-	4,778,807
Due from PATH	27,384	-	(27,384)	-
Other Receivables	10,373	69,750	-	80,123
Furniture and Equipment, Net	423,937	-	-	423,937
Right-of-Use Assets, Operating Leases	1,669,983	-	-	1,669,983
Other Assets	9,718	-	-	9,718
<b>Total Assets</b>	<b>\$ 6,993,903</b>	<b>\$ 560,531</b>	<b>\$ (27,384)</b>	<b>\$ 7,527,050</b>
<b>Liabilities</b>				
Accounts Payable	\$ 1,088,109	\$ 715	\$ -	\$ 1,088,824
Accrued Liabilities	111,719	-	-	111,719
Due to LPHI	-	27,384	(27,384)	-
Deferred Grant Revenue	727,833	-	-	727,833
Operating Lease Liabilities	1,680,781	-	-	1,680,781
<b>Total Liabilities</b>	<b>3,608,442</b>	<b>28,099</b>	<b>(27,384)</b>	<b>3,609,157</b>
<b>Net Assets</b>				
Without Donor Restrictions				
Undesignated	2,060,038	532,432	-	2,592,470
Designated by Board	1,250,000	-	-	1,250,000
	3,310,038	532,432	-	3,842,470
With Donor Restrictions	75,423	-	-	75,423
<b>Total Net Assets</b>	<b>3,385,461</b>	<b>532,432</b>	<b>-</b>	<b>3,917,893</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,993,903</b>	<b>\$ 560,531</b>	<b>\$ (27,384)</b>	<b>\$ 7,527,050</b>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Supplementary Information  
Consolidating Statement of Activities and Changes in Net Assets  
For the Year Ended June 30, 2024

**Schedule II**

	LPHI		PATH			Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>								
Grants and Contracts	\$ 13,249,887	\$ -	\$ -	\$ -	\$ -	\$ 13,249,887	\$ -	\$ 13,249,887
Contributions	-	33,000	-	-	-	-	33,000	33,000
Other Revenue	1,912,874	-	162,290	-	-	2,075,164	-	2,075,164
Interest Income	918	-	9,058	-	-	9,976	-	9,976
Net Assets Released from Restrictions	38,803	(38,803)	-	-	-	38,803	(38,803)	-
<b>Total Support and Revenue</b>	15,202,482	(5,803)	171,348	-	-	15,373,830	(5,803)	15,368,027
<b>Expenses</b>								
Program Services and Grants	13,579,337	-	70,946	-	-	13,650,283	-	13,650,283
General and Administrative	2,461,923	-	3,290	-	-	2,465,213	-	2,465,213
<b>Total Expenses</b>	16,041,260	-	74,236	-	-	16,115,496	-	16,115,496
<b>Change in Net Assets</b>	(838,778)	(5,803)	97,112	-	-	(741,666)	(5,803)	(747,469)
<b>Net Assets, Beginning of Year</b>	3,310,038	75,423	532,432	-	-	3,842,470	75,423	3,917,893
<b>Net Assets, End of Year</b>	\$ 2,471,260	\$ 69,620	\$ 629,544	\$ -	\$ -	\$ 3,100,804	\$ 69,620	\$ 3,170,424

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Consolidating Statement of Activities and Changes in Net Assets  
For the Year Ended June 30, 2023**

**Schedule II (Continued)**

	LPHI		PATH			Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>								
Grants and Contracts	\$ 14,117,986	\$ -	\$ -	\$ -	\$ -	\$ 14,117,986	\$ -	\$ 14,117,986
Contributions	-	38,500	-	-	-	-	38,500	38,500
Other Revenue	1,325,705	-	126,750	-	(2,028)	1,450,427	-	1,450,427
Interest Income	544	-	-	-	-	544	-	544
Net Assets Released from Restrictions	179,783	(179,783)	-	-	-	179,783	(179,783)	-
<b>Total Support and Revenue</b>	<b>15,624,018</b>	<b>(141,283)</b>	<b>126,750</b>	<b>-</b>	<b>(2,028)</b>	<b>15,748,740</b>	<b>(141,283)</b>	<b>15,607,457</b>
<b>Expenses</b>								
Program Services and Grants	13,753,494	-	7,680	-	-	13,761,174	-	13,761,174
General and Administrative	2,037,604	-	19,844	-	(2,028)	2,055,420	-	2,055,420
<b>Total Expenses</b>	<b>15,791,098</b>	<b>-</b>	<b>27,524</b>	<b>-</b>	<b>(2,028)</b>	<b>15,816,594</b>	<b>-</b>	<b>15,816,594</b>
<b>Change in Net Assets</b>	<b>(167,080)</b>	<b>(141,283)</b>	<b>99,226</b>	<b>-</b>	<b>-</b>	<b>(67,854)</b>	<b>(141,283)</b>	<b>(209,137)</b>
<b>Net Assets, Beginning of Year</b>	<b>3,477,118</b>	<b>216,706</b>	<b>433,206</b>	<b>-</b>	<b>-</b>	<b>3,910,324</b>	<b>216,706</b>	<b>4,127,030</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,310,038</b>	<b>\$ 75,423</b>	<b>\$ 532,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,842,470</b>	<b>\$ 75,423</b>	<b>\$ 3,917,893</b>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Schedule of Program Services and Grant Expenses - LPHI  
For the Years Ended June 30, 2024 and 2023**

**Schedule III**

<b>Program/Grant</b>	<b>2024</b>	<b>2023</b>
Louisiana Campaign for Tobacco-Free Living	\$ 2,395,154	\$ 2,847,203
PCORI: CRN Infrastructure 3.0	1,576,679	1,348,561
PCORI: ACHD Rare Disease	1,117,689	1,814,957
CMS: LDH: CEA Orchestrator Model	871,577	707,176
OPH: Chronic Disease Prevention & Health Promotion	626,083	573,643
OPH: State Tobacco Control Program	591,443	582,964
OPH: Children and Youth Special Healthcare Needs	451,376	448,406
NNPHI_CDC_TA-Hub	395,799	65,900
RWJF: Reducing Inequities in Tobacco	340,866	264,387
OPH: DAT: Comprehensive Suicide Prevention	285,377	172,199
Packard: Adolescent/Reproductive Health Mapping - Phase II	279,392	220,481
Information Services Special Projects	238,058	218,238
NNPHI: COVID-19 Health Equity TA	179,564	46,495
OPH: NVDRS	169,400	102,928
OPH: Child Health	168,040	134,263
OPH: SPACE: Child Health	167,155	195,749
PCORI: PS3 Expansion	165,700	-
OPH: Erase Maternal Morbidity & Mortality	162,065	67,662
OPH: PRAMS	155,019	123,202
LDH: COVID-19 Equity Evaluation	148,124	104,360
OPH-DAT: MIECHV Traditional	144,921	104,936
Duke: Food is Medicine	143,529	-
OPH: ID: Bureau of Regional and Clinical OPs	125,221	160,652
OPH: ID: SEET	118,314	203,969
OPH: DAT: Maternal Death due to Violence	112,238	62,692
CDC: Tulane: NEXT D-3	110,579	107,111
Maternal and Child Health Program	98,758	85,962
CDC: NACDD: MENDS	96,316	70,504
Louisiana Healthy Homes: Lead Program	91,065	18,253
Delta Center Phase 2	87,925	-
NIH: Weill Cornell Medicine: RECOVER	86,561	177,078
Evaluation Special Projects	82,859	112,200
Ochsner North CHNA 2024	82,633	-
CDC: PHII: COVID-19	82,113	90,092
NNPHI_COVID-19_Health Equity Evaluations	79,516	46,369
LSU: Colorectal Screening Program	78,697	65,622
OPH: SSDI	76,268	56,294
SAMHSA_MHAF	75,653	30,300
ID: BRCCO: WBS Element	74,089	3,726
ID: SEET: EPHT 0017	74,082	5,788
WK Kellogg Foundation: Vaccine Equity & Pregnancy Registry	60,232	305,150
Health Services Research Portfolio	58,191	39,573
Hurricane Ida Public Health Workforce Relief Fund	57,773	53,367
NYU Opioid	53,501	-

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Schedule of Program Services and Grant Expenses - LPHI (Continued)  
For the Years Ended June 30, 2024 and 2023**

**Schedule III**

<b>Program/Grant</b>	<b>2024</b>	<b>2023</b>
OBH: Integration of Primary & Behavioral Health Care (LaPIPBHC)	52,791	53,854
OPH: Maternity	46,572	60,682
OPH: DAT: Block_0105	41,135	-
OPH: SUID	37,366	39,023
Communications Special Projects	35,547	30,053
National Council: Delta Center	34,002	228,512
ID: SEET: 0037 STAT	33,658	2,553
PCORI: Tulane: LEAD Covid Supplemental	32,713	11,294
United Way SELA – Jefferson	32,121	1,305
UWSELA-MHFA-ReCAST	29,940	129
PCORI: Innovation Workgroup	28,442	-
OPH: MIECHV	27,723	64,487
Northwestern: RISE	27,601	17,638
OPH: Overdose to Action	26,009	97,249
Albert Schweitzer Fellowship - New Orleans	25,936	11,789
MHSD-CCBHC	23,881	2,307
OBH: Behavioral Health-Wellbeing Program	22,095	13,990
REACHnet Query Service Contracts	21,509	62,349
Kellog: Pregnancy Registry	20,937	-
UnitedWay SELA: LA Prisoner Reentry Initiative	19,133	67,392
PCORI: UCSF: COVID-19 Citizens Science	18,162	169,522
Duke: Ignite Phase I	17,979	12,845
LPIC-Geaux-Far	17,771	-
Healthy Blue: Community of Practice	16,377	45,094
HHS: NHSA: AIM-CC	16,273	31,035
OPH-FH: EMS C Targeted Issue	14,384	8,672
PCORI-PS2	14,373	30,024
NIH: UCSF: U01 COVID Disparities	13,981	25,027
PCORI: Mental Health Workgroup	13,470	-
NAS: Gulf Health and Resilience Board	13,442	-
UAMS-NSF_Engines_Access-to-food&health	13,009	-
OPH: DAT: Early Child Comp Systems	12,588	13,156
Center for Translational Viral Oncology - COBRE Evaluation	12,343	13,148
Amerihealth Caritas LA - Deliverable	12,249	25,650
DCFS-MCC	11,394	-
Duke: CV Mobius HER Study	11,300	3,451
OPH: SPACE: Early Child Comp Systems	10,514	10,549
Healthier Northshore CHNAs 2024	9,714	-
Foundation for Louisiana: General Operating	9,632	-
Project Management Office	9,593	4,407
Racial Justice & Health Equity Training Services	7,500	98,163
Clinical Transformation Portfolio	6,841	20,553

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Schedule of Program Services and Grant Expenses - LPHI (Continued)  
For the Years Ended June 30, 2024 and 2023**

**Schedule III**

<b>Program/Grant</b>	<b>2024</b>	<b>2023</b>
RWJF: FRESH Speaker Academy	6,300	-
OPH: Newborn Screening	4,871	8,662
Sankofa: Community Development	4,777	-
University-of-Wisconsin-Baby-First-Supplement	3,980	-
University of Wisconsin: Baby's First Years Study	3,707	55,314
United Way Acadiana	3,497	-
BCBSFLA: MS-KICK Evaluation	3,480	11,084
Casey Family Programs	2,672	-
NOHD	2,186	-
OPH: SPACE: Pediatric Mental Health Care Access	2,007	14,340
Family Health Portfolio	1,212	2,290
Emeril Lagasse Foundation	1,000	-
Tobacco Prevention Portfolio	857	1,040
Community Health Needs Assessments	672	20,599
Gulf Coast Housing Partnership	525	-
NAS_RWJF_Gulf Research Program	-	114,569
OPH: ID: Infectious Disease Epidemiology	-	65,797
OPH: Opioid Surveillance	-	58,023
HCR85: Maternal Health Outcomes	-	39,509
Southern AIDS Coalition	-	30,623
PCORI: Duke: Empa DKD Data Study	-	28,998
Data Initiative	-	26,023
BCM: TISC Impact & Accessibility	-	24,383
OPH: Early Hearing	-	22,858
LDH: Vaccine Equity Project (VEP)_Bring Back Louisiana	-	22,614
Smoking Cessation Trust	-	15,276
OPH: SPACE: Suicide Prevention	-	14,884
CDC: Northwestern Univ: Center for AIDS Research	-	12,543
Harvard: Sentinel	-	11,406
SELA University: Communications	-	5,493
Care Using Financial Incentives	-	5,337
CrescentCare: SAMHSA Evaluation	-	4,452
REACHnet Data and Research Services	-	3,834
OPH: SPACE: Children/Youth SpHC Needs	-	3,720
CHRISTUS Health: Vaccine Equity Project_Flu Campaign	-	3,620
Mental Health First Aid (MHFA) Training Services	-	3,419
OPH: SPACE: Non-Fatal Suicide	-	2,475
PCORI: PaCR HeH	-	2,468
Task Force For Global Health: CODI	-	1,924
DUKE: HERO Registry	-	1,423
MHCNO: Community Needs Assessment	-	182
ViiV: Reengaging and Retaining HIV/AIDS Patients in	-	-
<b>Total Program Services and Grants - LPHI</b>	<b>\$ 13,579,337</b>	<b>\$ 13,753,496</b>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Schedule of Revenues and Expenditures - TFL  
For the Year Ended June 30, 2024**

**Schedule IV**

---

**Unrestricted Support and Revenue**

Grants Revenue - Government	\$ 2,395,154
-----------------------------	--------------

<b>Total Unrestricted Support and Revenue</b>	<b>2,395,154</b>
---	------------------

---

**Expenses**

Salaries	1,468,572
Contractual	363,722
Health Insurance	120,054
Payroll Tax Expense	109,167
Retirement Expense	94,513
Travel	41,081
Rent	9,950
Outreach Activities	57,733
Supplies	15,599
Professional Fees - Audit	13,083
Conferences/ Training	10,091
Cell Phone Stipend	5,550
Monthly Parking	10,450
Telephone/ Communications	10,977
Marketing	6,500
Software	5,971
Insurance - General Liability	1,029
Worker's Comp	5,395
Professional Fees - Accounting	1,000
Dental Insurance	3,337
Meeting Costs	11,545
Postage	1,039
Dues/ Membership	3,783
Professional Fees - Other	14,595
Printing/ Duplicating	7,878
Bank Fees	930
Unemployment Tax Expense	350
Life Insurance	1,260

<b>Total Expenses</b>	<b>2,395,154</b>
-----------------------	------------------

---

<b>Revenues in Excess of Expenses</b>	<b>\$ -</b>
---------------------------------------	-------------

---

See independent auditor's report.



**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Supplementary Information  
Schedule of Compensation, Benefits, and Other Payments  
to Agency Head  
For the Year Ended June 30, 2024

---

**Schedule V**

**Agency Head**

Shelina Davis, Chief Executive Officer

<b>Purpose</b>	<b>Amount *</b>
Salary	\$159,123
Benefits - Insurance	\$6,437
Benefits - Retirement	\$11,127
Benefits - Other	\$11,072
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$2,899
Travel	\$5,527
Notary Fee	\$0
Registration Fees	\$1,534
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

\* Amounts consist of public funds only.

See independent auditor's report.

## **UNIFORM GUIDANCE SECTION**

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per ALN)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures	Total Federal Program Expenditures
<b>National Science Foundation (NSF)</b>						
<b>R&amp;D Cluster</b>						
Passed through University of Arkansas System NSF Technology, Innovation and Partnerships	47.084	Access-to-Food & Health	2000497983	\$ -	\$ 15,481	\$ 15,481
<b>Total R&amp;D Cluster</b>					15,481	15,481
<b>Total National Science Foundation (NSF)</b>				-	15,481	
<b>U.S. Department of Health and Human Services</b>						
<b>Direct Award</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Substance Abuse and Mental Health Services Administration	1H79SM084362-01	-	86,932	187,565
Passed through Louisiana Department of Health:						
Environmental Public Health and Emergency Response	93.070	OPH: ID: SEET 0017	2000497983	-	82,972	82,972
Request for Applications NCMHD Centers of Excellence in Partnerships for Community Outreach, Research on Health Disparities and Training	93.110	OPH: Newborn Screening Evaluation	2000506440	-	85,420	158,270
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Pediatric Mental Health Care Access	2000575913	-	14,099	158,270
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Early Child Comp Systems	2000575913	-	2,248	158,270
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Non-Fatal Suicide	2000575913	-	11,775	158,270
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Suicide Prevention	2000575913	-	-	158,270
Emergency Medical Services for Children	93.127	OPH-FH: EMS C Targeted Issue	2000506440	-	16,110	16,110
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: NVDRS	2000506440	-	189,727	664,194
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: Overdose to Action	2000506440	-	29,130	664,194
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: DAT: Comprehensive Suicide Prevention	2000575913	-	319,631	664,194
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: DAT: Maternal Death due to Violence	2000575913	-	125,706	664,194
Rural Health Research Centers	93.155	OPH Tobacco Control Program	2000506703	-	25,030	25,030
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	OPH: La Healthy Homes Lead Project	2000431670	-	101,993	101,993
Family Planning Services	93.217	OPH: ID: Bureau of Regional and Clinical OPs	U3266531.0323	-	110,610	193,590
Family Planning Services	93.217	OPH: ID: BRCO: WBS Element	U3266531.0323	-	82,980	193,590
Grants to States to Support Oral Health Workforce Activities	93.236		2000506703	-	101,880	101,890
State Rural Hospital Flexibility Program	93.241	OPH Tobacco Control Program	2000506703	-	41,367	41,367
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	OPH: PIPBHC	2000377388	-	67,667	187,565
Early Hearing Detection and Intervention	93.251	OPH: Newborn Screening	2000506440	-	5,455	5,455
Occupational Safety and Health Program	93.262	OPH: ID: SEET: 0179	200049783	-	132,512	132,512
Actions Related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	OPH Tobacco Control Program	2000506703	-	29,746	29,746

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2024**

<b>FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)</b>	<b>Federal Assistance Listing Number</b>	<b>Program Name</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>	<b>Total Federal Program Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>						
Passed through Louisiana Department of Health (Continued):						
State Actions to Improve Oral Health Outcomes and Partner Actions to						
Improve Oral Health Outcomes	93.366	OPH Tobacco Control Program	2000506703	-	35,463	35,463
National and State Tobacco Control Program (B)	93.387	OPH Tobacco Control Program	1000226172	-	137,010	137,010
The National Cardiovascular Health Program	93.426	OPH Tobacco Control Program	2000506703	-	78,548	78,548
Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewoman)	93.436	OPH Tobacco Control Program	2000506703	-	35,878	35,878
State Physical Activity and Nutrition (SPAN)	93.439	OPH Tobacco Control Program	2000753235	-	2,752	2,752
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (B)	93.478	OPH: Erase Maternal Morbidity & Mortality	2000506440	-	181,598	181,598
Allergy and Infectious Diseases Research	93.855	OPH: DAT: Block _0105	2000753906	-	46,072	78,779
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	OPH-DAT: MIECHV Traditional	2000506440	-	31,049	193,360
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	OPH: MIECHV	2000506440	-	162,311	193,360
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.931	OPH Tobacco Control Program	2000506703	-	91,819	91,819
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: PRAMS	2000506440	-	173,621	215,463
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: SUID	2000506440	-	41,842	215,463
Block Grants for Community Mental Health Services	93.958	OBH: Behavioral Health-Wellbeing Program	2000743992	-	177,086	177,086
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	OPH: ID: SEET WBS	2000497983	-	36,639	36,639
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	OPH Tobacco Control Program	2000506703	-	23,128	23,128
Preventive Health and Health Services Block Grant	93.991	OPH Tobacco Control Program	2000506703	-	59,717	59,717
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Children and Youth Special Healthcare Needs	2000506440	-	505,542	933,121
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Maternity	2000506440	-	52,160	933,121
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Child Health	2000506440	-	188,205	933,121
Maternal and Child Health Services Block Grant to the States	93.994	OPH: SPACE: Children/Youth SpHC Needs	2000575913	-	187,214	933,121
Passed through Louisiana State University Health Sciences Center:						
Organized Approaches to Increase Colorectal Cancer Screening	93.800	CDC: LSUHSC: Colorectal Screening Program	PH-21-111-009	-	93,303	93,303
Biomedical Research and Research Training	93.859	LSU: COBRE (Evaluation)	23-91-007	-	14,627	14,627
Passed through United Way Southeast Louisiana:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	UWSELA-MHFA-ReCAST	002	-	32,966	187,565

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2024**

<b>FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)</b>	<b>Federal Assistance Listing Number</b>	<b>Program Name</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>	<b>Total Federal Program Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>						
Passed through New York University: Drug Abuse and Addiction Research Programs	93.279	NYU Opiod	23-A0-00-1009368	-	73,999	73,999
Passed through The Administrators of the Tulane Educational Fund: Assistance Programs for Chronic Disease Prevention and Control	93.945	CDC: Tulane: Next D-3	TUL-HSC-560572-22/23	-	162,408	162,408
Passed through Duke University: Human Genome Research	93.172	Duke: Ignite GUARDD	A033772	-	22,179	22,179
Pass through National Healthy Start: Maternal and Child Health Federal Consolidated Programs	93.110	HRSA: NHSA: AIM CCI	None	-	21,350	158,270
Maternal and Child Health Federal Consolidated Programs	93.110	HRSA: NHSA: AIM CCI	None	-	23,378	158,270
Pass-through Board of Regents of the University of Wisconsin: Child Health and Human Development Extramural Research	93.865	University of Wisconsin: Baby's First Qualitative Study	2018-1086	-	4,788	4,788
Pass-through National Network of Public Health Institutes Mental Health Research Grants	93.242	COVID-19 - 599 - NIH: UCSF: U01 COVID Disparities	13115sc	-	17,537	17,537
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nations Health	93.421	COVID 19 - NNPHI_Health Equity Evaluations	G2444 AG-1074	-	94,211	317,433
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nations Health	93.421	COVID-19 - NNPHI: Health Equity TA	G2383 AG-1017	-	223,222	317,433
CDC's Collaboration with Academia to Strengthen Public Health	93.967	NNPHI_CDC_TA-Hub	G2511 AG-1140	-	475,848	475,848
Pass-through Northwestern University: Allergy and Infectious Diseases Research	93.855	Northwestern: RISE	60062808 LPHI	-	32,707	78,779
Pass-through Joan & Sanford I. Weill Medical College of Cornell University: Lung Diseases Research	93.838	NIH: Weill Cornell Medicine: RECOVER	220367-16	-	112,005	112,005
<b>Total U.S. Department of Health and Human Services</b>					-	5,315,172
<b>Total Expenditures of Federal Awards</b>					\$ -	\$ 5,330,653

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2024**

---

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

**Note 2. Summary of Significant Accounting Policies**

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

**Note 3. Indirect Cost Rate**

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

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statement of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 15, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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

A Professional Accounting Corporation

Metairie, LA  
August 15, 2024



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

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

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organization) 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 the Organization's major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 responsibility 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 the Organization 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 compliance for the major federal programs. Our audit does not provide a legal determination of the Organization'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 the Organization'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 the Organization'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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a 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 the Organization's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *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 the Organization'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 the Organization'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 the Organization'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.

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation

Metairie, LA  
August 15, 2024

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024**

---

**Part I - Summary of Auditor's Results**

**Financial Statement Section**

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

**Federal Awards Section**

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

Identification of Major Programs:

<b>Title</b>	<b>AL Number</b>
Maternal and Child Health Services Block Grant to the States	93.994
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421
Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2024**

---

**Part II - Schedule of Financial Statement Findings Section**

No findings were noted.

**Part III - Federal Awards Findings and Questioned Costs Section**

No findings were noted.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Schedule of Prior Year Findings  
For the Year Ended June 30, 2024**

---

**Financial Statement Findings**

None.

**Federal Award Findings and Questioned Costs**

None.

## **AGREED-UPON PROCEDURES REPORT**

Louisiana Public Health Institute and  
Partnership for Achieving Total Health

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Period July 1, 2023 - June 30, 2024**

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

We have performed the procedures enumerated below on the Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organizations) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2023 through June 30, 2024. The Organizations management is responsible for those C/C areas identified in the SAUPs.

The Organizations have 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 the LLA's SAUPs for the fiscal year July 1, 2023 through June 30, 2024. Additionally, the 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.

The procedures and results are as follows:

### ***1) Written Policies and Procedures***

---

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
  - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Results:** We reviewed the Organizations' policies and procedures, and noted that because the Organizations' are not governmental entities, not all of the preceding attributes are applicable. For each attribute that was applicable, the required elements were included.

## **2) Board or Finance Committee**

---

- A. 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:
  - i. 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.



- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-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.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. 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.

**Results:** No exceptions were identified as a result of performing these procedures.

### **3) Bank Reconciliations**

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
  - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results:** We noted no exceptions in the performance of these procedures.

### **4) Collections (excluding electronic funds transfers)**

---

- A. 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).

- B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:
- i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also 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; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits, and:
- i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - iv. 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 and the cash is stored securely in a locked safe or drawer).
  - v. Trace the actual deposit per the bank statement to the general ledger.

**Results:** No exceptions were identified as a result of performing these procedures.

**5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)**

---

- A. 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).
- B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - iii. 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;
  - iv. 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; and
  - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- C. For each location selected under procedure #5A 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:
  - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. 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 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.*

**Results:** No exceptions were identified as a result of performing these procedures.

## **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.
- B. 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:
  - i. Observe whether 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) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection). 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). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Results:** No exceptions were identified as a result of performing these procedures.

## **7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** No exceptions were identified as a result of performing these procedures.

## **8) Contracts**

---

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
  - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
  - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** No exceptions were identified as a result of performing these procedures.

## **9) Payroll and Personnel**

---

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

**Results:** No exceptions were identified as a result of performing these procedures.

## ***10) Ethics***

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**Results:** Not Applicable

## ***11) Debt Service***

---

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Results:** Not Applicable

## ***12) Fraud Notice***

---

- A. 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 as required by R.S. 24:523.
- B. 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.

**Results:** No exceptions were identified as a result of performing these procedures.

## ***13) Information Technology Disaster Recovery/Business Continuity***

---

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
  - i. 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.
  - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - iii. 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.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

C. 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. 42:1267. The requirements are as follows:

1. Hired before June 9, 2020 - completed the training; and
2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Results:** We performed the procedures and discussed the results with management.

#### **14) Prevention of Sexual Harassment**

---

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

B. Observe that 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).

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1<sup>st</sup>, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

**Results:** Not Applicable

We were engaged by the Organizations 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 Organizations 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 on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results 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 Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation

Metairie, LA  
December 2, 2024