

**AVOUELLES PROGRESS ACTION COMMITTEE, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**DUCOTE & COMPANY**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**P O BOX 309**  
**219 NORTH WASHINGTON STREET**  
**MARKSVILLE, LOUISIANA 71351**

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**

**TABLE OF CONTENTS**

	<u>Page No.</u>
<b>ACCOUNTANTS' REVIEW REPORT</b>	<b>1-2</b>
<b>BASIC FINANCIAL STATEMENTS:</b>	
Statement of Financial Position	4
Statement of Activities	5
Statement of Cash Flows	6
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>7-13</b>
<b>SUPPLEMENTAL INFORMATION:</b>	<b>14</b>
Combining Statement of Financial Position - All Indirect Federal Funds	15
Combining Statement of Activities - All Indirect Federal Funds	16
Combining Statement of Cash Flows - All Indirect Federal Funds	17
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	18
<b>SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES</b>	<b>19</b>
<b>STATUS OF PRIOR YEAR FINDINGS</b>	<b>20</b>
<b>INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING     AGREED UPON PROCEDURES</b>	<b>21 - 24</b>
<b>LOUISIANA ATTESTATION QUESTIONNAIRE</b>	<b>25 - 27</b>

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Brenda Wilmer  
Avoyelles Progress Action Committee, Inc.  
Marksville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Avoyelles Progress Action Committee, Inc., (a non-profit corporation) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of Avoyelles Progress Action Committee, Inc. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do express such an opinion.

### Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### Accountants' Responsibility

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

### Accountants' Conclusion

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

## **Required Supplementary Information**

Management has omitted the Management Discussion and Analysis and Budgetary Comparison Schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

## **Supplementary Information**

The supplementary information shown on pages 15-18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modification that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Government Audit Guide and provisions of state law, we have issued a report, dated March 28, 2024, on the results of our agreed-upon procedures.

## **Ducote & Company**

Certified Public Accountants  
Marksville, Louisiana  
March 28, 2024

## **BASIC FINANCIAL STATEMENTS**

**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Statement of Financial Position**  
**September 30, 2023**

	<b>Indirect Federal Programs</b>	<b>Non-Federal Program</b>	<b>Totals Memo Only</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ 32,079	\$ 8,038	\$ 40,117
Grants receivable	7,121	-	7,121
Prepaid expenses	649	-	649
<b>Property, Plant and Equipment</b>			
Property, Plant and Equipment (net of accumulated depreciation )	117	72,564	72,681
Total Assets	\$ 39,966	\$ 80,602	\$ 120,568
<b>LIABILITIES AND NET ASSETS</b>			
Bank overdraft	\$ -	\$ 169	\$ 169
Accounts Payable	-	3,874	3,874
Total Liabilities	-	4,043	4,043
<b>NET ASSETS</b>			
Unrestricted	-	3,995	3,995
Temporarily restricted:			
Program	39,849	-	39,849
Fixed assets	117	72,564	72,681
Total Net Assets	39,966	76,559	116,525
Total Liabilities and Net Assets	\$ 39,966	\$ 80,602	\$ 120,568

See accompanying notes and accountants review report

**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Statement of Financial Position**  
**September 30, 2023**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
<b>Support</b>			
Grants earned	\$ 343,104	\$ -	\$ 343,104
Other support	-	1,306	1,306
Total Support	<u>343,104</u>	<u>1,306</u>	<u>344,410</u>
<b>Expenses:</b>			
Program Services			
Salaries	155,313	-	155,313
Fringe Benefits	14,378	-	14,378
Contractual	6,790	-	6,790
Travel	2,233	-	2,233
Space cost	5,004	-	5,004
Consumable supplies	20,195	-	20,195
Material cost	1,397	-	1,397
Other expenses	99,898	7,302	107,200
Total Program Services	<u>305,208</u>	<u>7,302</u>	<u>312,510</u>
Change in net assets before operating transfers	37,896	(5,996)	31,900
Operating transfers in (out)	<u>(20,682)</u>	<u>20,682</u>	<u>-</u>
Change in net assets	17,213	14,686	31,900
Net assets, beginning of year	<u>22,753</u>	<u>61,872</u>	<u>84,625</u>
Net asset, end of year	<u>\$ 39,966</u>	<u>\$ 76,558</u>	<u>\$ 116,525</u>

**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Combining Statement of Cash Flows**  
**September 30, 2023**

	<b>Indirect Federal Programs</b>	<b>Non-Federal Program</b>	<b>Totals Memo Only</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change in net assets	\$ 17,213	\$ 14,686	\$ 31,899
Adjustments to reconcile changes in net assets to cash provided by operating activities:			
Depreciation	61	3,870	3,931
(Increase) decrease in operating assets	(7,121)	-	(7,121)
Increase (decrease) in operating liabilities	21,926	(1,790)	20,136
Checks written in excess of bank balances	-	(167)	(167)
	<u>32,079</u>	<u>16,599</u>	<u>48,678</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>32,079</u>	<u>16,599</u>	<u>48,678</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	32,079	16,599	48,678
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>-</u>	<u>32,340</u>	<u>32,340</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 32,079</u>	<u>\$ 8,038</u>	<u>\$ 40,117</u>

See accompanying notes and accountants review report



**NOTES TO THE FINANCIAL STATEMENTS**

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements**  
**September 30, 2023**

**NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization:**

The Avoyelles Progress Action Committee, Inc. (APAC) was organized in 1965, its purpose being to serve as a community action agency for the parish of Avoyelles, Louisiana. Its goal is to provide a central agency to focus on available local, state, federal and private resources to assist the disadvantage residents of Avoyelles, Pointe Coupee and Evangeline Parishes.

The Avoyelles Progress Action Committee, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

**Nature of Activities:**

The primary funding sources and their purposes of APAC are:

**Indirect Federal Programs:**

**Department of Health & Human Services:**

The Community Services Block Grant and the Emergency Community Services for the Homeless Programs help to defray a portion of APAC's administrative costs as well to provide various program services to the needy.

The Low-Income Home Energy Assistance Program (LIHEAP) provides assistance to low income households in the payment of home utility costs during high energy usage periods of the year.

**Department of Social Services:**

The Temporary Assistance for Needy Families Program (TANF) provides assistance to low income households in the payment of home utility costs. This program had no activity during the fiscal year ended September 30, 2023.

**Non-Federal Programs**

This accounts for general fund and state appropriated monies to cover other administrative costs of operating the APAC agency. During the year ended September 30, 2023, APAC received no state appropriation monies.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2023**

**NOTE A- NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Method of Accounting:**

The financial statements of APAC have been prepared utilizing the accrual basis of accounting.

**Cash Equivalents:**

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

**Plant, Furniture, Fixtures and Equipment:**

Physical properties, furniture, fixtures, and equipment are stated at cost and donated assets are recorded at their estimated fair market values on the dates of donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	40 Years
Machinery and Equipment	5-10 Years
Furniture and Fixtures	7 Years

**Support and Revenue:**

Grant revenues are recognized as follows:

For entitlement grants in which unexpended funds are subjected to future reprogramming, the entire amount of the grant award is recognized over the life of the grant. In cases where such grants span the Agency's fiscal year end, revenues are recognized in an amount equal to expenditures in the initial portion of the grant, and any excess is recognized in the period in which the grant terminates.

In cases of cost reimbursement grants where unexpended funds revert to the grantor at the conclusion of the grant period, grant revenues are recognized in an amount equal to expenditures, up to the maximum amount of the grant awarded.

In the case of unrestricted grants, the entire amount of the grant award is recognized as revenue upon receipt.

**Expenditures:**

Purchases of consumables and supplies are recorded as expenditures in the grant period when purchased. Should grant funding cease, such equipment could be returned to the grantor. Because of these expenditures, a perpetual record is maintained on those assets acquired.

**Totals - Memo Only**

The total columns on the statements are captioned "Memo Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2023**

**NOTE A– NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(continued)**

**Donated Services, Material and Facilities:**

Value of in-kind services is made at current market rates for services, at not more than the federal minimum wage plus applicable fringe cost.

Donations of materials and facilities use are valued at the estimated fair market value of the material or facility at the time of the donation.

**Use of Estimates:**

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

**Fair Value:**

The Agency measures and reports the financial assets at fair value. Fair value is defined as the prices that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date.

The three-level hierarchy discussed below indicates the extent and level of judgment used to estimate fair value measurements.

Level 1 – Uses unadjusted quoted prices that are available in active markets for identical assets as of the reporting date.

Level 2 – Uses inputs other than Level 1 that are either directly or indirectly observable as of the reporting date through correlation with market data, including quoted prices for similar assets in active markets and quoted prices in markets that are not active. Level 2 also includes assets that are valued using models or other pricing methodologies that do not require significant judgment since the input assumptions used in the models are corroborated by readily observable data.

Level 3 – Uses inputs that are unobservable, supported by little or no market activity and reflect the used of significant management judgment. These values are generally determined using pricing models that utilize management estimates of market participant assumptions. The Agency did not have any Level 3 assets as of the reporting date.

The following are the assets of the Agency that were accounted for at fair value on a recurring basis as of September 30, 2023. This table does not include assets and liabilities that are measured at historical cost or any other basis other than fair value.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2023**

**NOTE A- NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Fair Value (Continued):**

<u>Description</u>	<u>Fair Value at Reporting Date Using</u>			
	<u>9/30/2023</u>	<u>Quoted Prices In Active Markets For Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Cash/money market funds	<u>\$ 40,117</u>	<u>\$ 40,117</u>	<u>\$ -</u>	<u>\$ -</u>

The above balance represents the cash balance, net of overdrawn amounts.

**NOTE B – CASH, INTEREST BEARING DEPOSITS AND INVESTMENTS**

At September 30, 2023 bank balances totaled \$52,521. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 2023, the Agency accounts were adequately secured from risk by FDIC insurance and securities pledged by the Depositor bank.

**NOTE C - INTERPROGRAM RECEIVABLES/PAYABLES**

As of September 30, 2023, there were no interprogram receivables/payables.

**NOTE D - GRANTS RECEIVABLE**

As of September 30, 2023, LIHEAP Grants receivable totaled \$7,121.

**NOTE E- GRANT REVENUE BY SOURCE FUNDING**

Indirect Federal Programs:	
Community Service Block Grant	\$236,153
LIHEAP Energy Assistance	<u>106,951</u>
Total of All Programs	<u>\$343,104</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2023**

**NOTE F- PLANT, FURNITURE, FIXTURES AND EQUIPMENT**

As of September 30, 2023 all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are considered to be owned by APAC. However, federal funding sources may maintain an equitable interest in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. The equitable interest maintained by the grantor agency decreases as the age of the asset increases. Property and equipment consist of the following:

	<u>Balance 9/30/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/2022</u>
<u>Indirect Federal Programs</u>				
Furniture and Equipment	\$ 76,431	\$ -	\$ -	\$ 76,431
Less: Accumulated Depr.	(76,253)	(61)	-	(76,314)
Net Property and Equipment	<u>\$ 178</u>	<u>\$ (61)</u>	<u>\$ -</u>	<u>\$ 117</u>
<u>General Fund</u>				
Building	\$ 217,637	\$ -	\$ -	\$ 217,637
Less: Accumulated Depr.	(141,203)	(3,870)	-	(145,073)
Net Property and Equipment	<u>\$ 76,434</u>	<u>\$ (3,870)</u>	<u>\$ -</u>	<u>\$ 72,564</u>

Depreciation is calculated using the straight-line method with assets lives of 5 to 40 years.

**NOTE G - BOARD MEMBERS PER DIEM**

Board Members of the Avoyelles Progress Action Committee have not received per diem or any other type of compensation during this audit period.

**NOTE H - TAX EXEMPT STATUS REVOCATION**

In May of 2015, the Internal Revenue Service processed an automatic revocation of the tax-exempt status under 501(c)(3) for failure to file three consecutive tax returns for tax years 2012, 2013, and 2014. The tax-exempt status was reinstated on November 8, 2018, retroactive to the date of revocation.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2023**

**NOTE I – COMMITMENTS AND CONTINGENCIES**

In June 2017, the Louisiana Housing Corporation (LHC) conducted a review of the Avoyelles Progress Action Committee's (APAC) Weatherization Assistance Program and concluded that 10 out of 16 units inspected were in non-compliance, 4 of the units of which required re-work. The re-works were to be completed by July 31, 2017. For the 10 incomplete units, LHC is requesting APAC to fully reimburse the LHC for all costs associated with the 10 units totaling \$83,285.78. APAC is currently looking into options with the District Attorney's Office for possible charges against the previous program director. Additional information has been submitted to LHC to verify use of the funding. Management is currently looking into options to satisfy the obligations of this program in the subsequent year. The matter has not been resolved as to the date of this report.

**NOTE J – EVALUATION OF SUBSEQUENT EVENTS**

The Agency has evaluated subsequent events through March 28, 2024, the date, which the financial statements were available to be issued.

No other material subsequent events have occurred since September 30, 2023, that required recognition or disclosure in the financial statements. No subsequent events occurring after March 28, 2024, have been evaluated for inclusion in these financial statements.

## **SUPPLEMENTARY INFORMATION**



**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Combining Statement of Financial Position**  
**September 30, 2023**

	<b>CSBG Program</b>	<b>LIHEAP Energy Assistance Program</b>	<b>Totals Memo Only</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	\$ 22,178	\$ 9,901	\$ 32,079
Grants receivable	-	7,121	7,121
Prepaid expenses	649	-	649
Due from other programs	-	-	-
<b>Property, Plant and Equipment</b>			
Property, Plant and Equipment (net of accumulated depreciation )	117	-	117
Total Assets	\$ 22,944	\$ 17,022	\$ 39,966
<b>LIABILITIES AND NET ASSETS</b>			
Accounts Payable	\$ -	\$ -	\$ -
<b>NET ASSETS</b>			
Temporarily restricted:			
Program	22,827	17,022	39,849
Fixed assets	117	-	117
Total Net Assets	22,944	17,022	39,966
Total Liabilities and Net Assets	\$ 22,944	\$ 17,022	\$ 39,966

See accompanying notes and accountants review report

**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Combining Statement of Financial Position**  
**September 30, 2023**

	<b>CSBG Program</b>	<b>LIHEAP Energy Assistance Program</b>	<b>Totals Memo Only</b>
<b>Support</b>			
Grants earned	\$ 236,153	\$ 106,951	\$ 343,104
<b>Expenses:</b>			
Program Services			
Salaries	98,469	56,844	155,313
Fringe Benefits	8,423	5,955	14,378
Contractual	6,790	-	6,790
Travel	1,531	702	2,233
Space cost	5,004	-	5,004
Consumable supplies	19,465	730	20,195
Material cost	1,397	-	1,397
Other expenses	89,013	10,885	99,898
Total Program Services	230,092	75,116	305,208
Change in net assets before operating transfers	6,061	31,835	37,896
Operating transfers in (out)	4,004	(24,686)	(20,682)
Change in net assets	10,064	7,149	17,213
Net assets, beginning of year	12,880	9,873	22,753
Net asset, end of year	\$ 22,944	\$ 17,022	\$ 39,966

See accompanying notes and accountants review report

**AVOYELLES PROGRESS ACTION COMMITTEE**  
**Marksville, Louisiana**

**Combining Statement of Cash Flows**  
**September 30, 2023**

	<b>CSBG Program</b>	<b>LIHEAP Energy Assistance Program</b>	<b>Totals Memo Only</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change in net assets	\$ 10,064	\$ 7,149	\$ 17,213
Adjustments to reconcile changes in net assets to cash provided by operating activities:			
Depreciation	61	-	61
(Increase) decrease in operating assets	-	(7,121)	(7,121)
Increase (decrease) in operating liabilities	12,053	9,873	21,926
	<u>22,178</u>	<u>9,901</u>	<u>32,079</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>22,178</u>	<u>9,901</u>	<u>32,079</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	22,178	9,901	32,079
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS. END OF YEAR</b>	<u>\$ 22,178</u>	<u>\$ 9,901</u>	<u>\$ 32,079</u>

See accompanying notes and accountants review report

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended September 30, 2023**

**Agency Head Name: Brenda Wilmer**

	<u>Amount</u>
Salary	\$ 50,814
Benefits-Payroll taxes	4,233
Travel	389
Other	200
Total	<u>\$ 55,636</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSIVLLE, LOUISIANA  
Schedule of Current Year Findings and Responses  
For the Year Ended September 30, 2023**

**No Findings to report**

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
Status of Prior Year Findings  
Year Ended September 30, 2023**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
None reported				

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Brenda Wilmer  
Avoyelles Progress Action Committee, Inc.  
Marksville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Avoyelles Progress Action Committee, Inc. and the Legislative Auditor, State of Louisiana, (the specified parties), on Avoyelles Progress Action Committee compliance with certain and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2022 as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide. Avoyelles Progress Action Committee, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested for any other purpose.

**PUBLIC BID LAW**

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (RS) 39:1551-39:1755 (the state procurement code) or RS 38:2211-2296 (the public bid laws), whichever is applicable, and report whether the expenditures were made in accordance with these laws

*No expenditures were made during the twelve months ended September 30, 2023, for materials and supplies exceeding \$60,000, or public works exceeding \$250,000.*

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the ethics law), and a list of outside business interests of all Fund members and employees, as well as their immediate families.

*Management informed us there are no family members of management or outside business interests of fund members/employees/immediate families.*

3. Obtain a listing of all employees paid during the period under examination.

*Management provided us with a listing of all employees paid during the period under examination.*

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

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

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

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

### **BUDGETING**

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

*Avoyelles Progress Action Committee is not required to present a budget.*

7. Trace the budget adoption and amendments (if any) to the minutes.

*Not applicable – See response to agreed-upon Procedure 6 above.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

*Not applicable – See response to agreed-upon Procedure 6 above.*

### **ACCOUNTING AND REPORTING**

9. Obtain a list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:



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

*We randomly selected six items from the disbursement population and examined applicable supporting documentation.*

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

*All of the payments were properly coded to the correct fund and general ledger account.*

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

*Inspection of cancelled check images indicated that each payment in accordance with management's policies and procedures.*

## **MEETINGS**

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

*Board meetings are advertised in the Avoyelles Journal the week of the meeting.*

## **DEBT**

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

*We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

## **ADVANCES AND BONUSES**

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

*An inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts in violation of Section 14 of the 1974 Louisiana Constitution, R.S.:138, and AG Opinion 79-729.*

## STATE AUDIT LAW

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

*The agency provided a timely report by the statutory deadline.*

14. Inquire of management and report whether the agency (1) entered into any contracts that utilized the state funds as defined in R.S. 39:72.1A (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that Avoyelles Progress Action Committee, Inc. was in compliance with RS 24:513 (the audit law). Management further represented that the Avoyelles Progress Action Committee, Inc. did not enter into any contract that utilized state funds as defined in RS 39:75.1A(2) while not in compliance with RS 24:513, the audit law.*

## PRIOR COMMENTS AND RECOMMENDATIONS

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

*Management's representation was obtained noting no prior year exceptions.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the forgoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely to describe the scope of testing performed on the Avoyelles Progress Action Committee, Inc.'s compliance with laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ducote & Company  
Certified Public Accountants  
Marksville, Louisiana  
March 28, 2024

## LOUISIANA ATTESTATION QUESTIONNAIRE

October 31, 2023

Ducote & Company  
Certified Public Accountants  
P.O. Box 309  
Marksville, LA 71351

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

### Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No  N/A

### Code of Ethics for Public Officials and Public Employees

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

Yes  No  N/A

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

Yes  No  N/A

### Budgeting

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

Yes  No  N/A

### Accounting and Reporting

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

### **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes  No  N/A

### **Debt**

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

Yes  No  N/A

### **Advances and Bonuses**

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

Yes  No  N/A

### **Prior-Year Comments**

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

Yes  No  N/A

### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

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

Yes  No  N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No  N/A

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

Yes  No  N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes  No  N/A

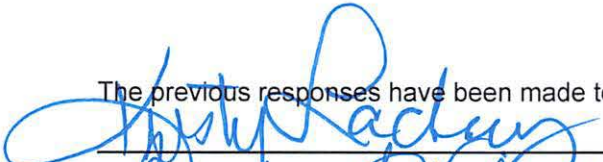
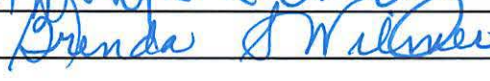
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No  N/A

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

 Secretary 10/31/23 Date  
 President 10/31/23 Date