

CENLA AREA AGENCY ON AGING, INC.

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
 <u>FINANCIAL STATEMENTS:</u>	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements.....	8 - 11
 <u>REPORTS AND SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS & UNIFORM GUIDANCE:</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12 - 13
Independent Auditor's Report on Compliance for on Each Major Program and on Internal Control over Compliance required by Uniform Guidance	14 - 16
Schedule of Findings and Questioned Costs	17
Management's Corrective Action Plan	18
Schedule of Prior Year Findings and Questioned Costs	19
 <u>SUPPLEMENTAL INFORMATION:</u>	
Departmentalized Statement of Activities	20
Statement of Activities Budget and Actual - Title III, Part B - Ombudsman	21
Statement of Activities Budget and Actual - Title III, Part C – Area Agency Administration	22
Statement of Activities Budget and Actual - Louisiana Medication Assistance	23
Statement of Activities Budget and Actual - Title IIIB - Support Services	24
Statement of Activities Budget and Actual - Title IIIC-1	25
Statement of Activities Budget and Actual - Title IIIC-2	26
Statement of Activities Budget and Actual - Nutritional Services Incentive Program	27
Statement of Activities Budget and Actual - Title IIID	28
Statement of Activities Budget and Actual - Title IIIE	29
Statement of Activities Budget and Actual – MIPPA	30
Statement of Changes in Property and Equipment	31
Schedule of Expenditures of Federal Awards	32
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	33
Statewide Agreed Upon Procedures	Appendix



Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (CAAA) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CAAA as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Supplementary Information

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

Cenla Area Agency on Aging
November 12, 2025

information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025, on our consideration of CAAA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CAAA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CAAA's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

November 12, 2025

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,021,970
Receivables	437,975
Prepaid Expenses	634
Other Assets	3,040
Lease - Right to Use	<u>2,719</u>
Total Current Assets	1,466,338

Property and Equipment, net	<u>560,269</u>
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Total Assets	<u><u>\$ 2,026,607</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 804,943
Compensated Absences Payable	30,818
Current Portion of Lease Obligation	<u>2,967</u>

Total Liabilities	<u>838,728</u>
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Net Assets

Without Donor Restrictions	958,236
With Donor Restrictions	<u>229,643</u>
Total Net Assets	<u>1,187,879</u>

Total Liabilities and Net Assets	<u><u>\$ 2,026,607</u></u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 6,136,207	\$ 6,136,207
Grants - Other	-	21,400	21,400
Interest Income	22,444	-	22,444
Miscellaneous	26,048	-	26,048
Net Assets Released From Restrictions	<u>6,598,222</u>	<u>(6,598,222)</u>	<u>-</u>
Total	<u>6,646,714</u>	<u>(440,615)</u>	<u>6,206,099</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	249,549	-	249,549
Title III C Area Agency Administration	417,395	-	417,395
Louisiana Medication Assistance	173,936	-	173,936
Title III B Services	1,116,272	-	1,116,272
Title C-1 Congregate Meals	1,547,426	-	1,547,426
Title C-2 Home Delivered Meals	2,558,134	-	2,558,134
Title III D Disease Prevention and Health Promotion	60,380	-	60,380
Title III E Caregiver Support	382,430	-	382,430
MIPPA	<u>65,043</u>	<u>-</u>	<u>65,043</u>
Total G.O.E.A.	6,570,565	-	6,570,565
SHIIP Region III	<u>18,717</u>	<u>-</u>	<u>18,717</u>
Total Program Expenses	6,589,282	-	6,589,282
Support Services			
General and Administrative	<u>66,144</u>	<u>-</u>	<u>66,144</u>
Total Expenses	<u>6,655,426</u>	<u>-</u>	<u>6,655,426</u>
Change in Net Assets	(8,712)	(440,615)	(449,327)
Net Assets - Beginning	<u>966,948</u>	<u>670,258</u>	<u>1,637,206</u>
Net Assets - Ending	<u>\$ 958,236</u>	<u>\$ 229,643</u>	<u>\$ 1,187,879</u>

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

CENLA AREA AGENCY ON AGING

Statement of Functional Expenses

For the Year Ending June 30, 2025

	<u>Governor's Office of Elderly Affairs</u>	<u>SHIIP Region III</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	519,175	13,325	532,500	22,673	555,173
Fringe Benefits	133,572	3,364	136,936	4,367	141,303
Travel	51,741	1,681	53,422	9,279	62,701
Operating Services	183,035	-	183,035	2,079	185,114
Operating Supplies	25,103	195	25,298	-	25,298
Other	80,677	152	80,829	-	80,829
Grants to Sub-recipients	<u>5,577,262</u>	<u>-</u>	<u>5,577,262</u>	<u>-</u>	<u>5,577,262</u>
Expenses before Depreciation	6,570,565	18,717	6,589,282	38,398	6,627,680
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,746</u>	<u>27,746</u>
Total Expenses	<u><u>6,570,565</u></u>	<u><u>18,717</u></u>	<u><u>6,589,282</u></u>	<u><u>66,144</u></u>	<u><u>6,655,426</u></u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2025

Operating Activities

Change in Net Assets	\$ (449,327)
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	27,746
(Increase) Decrease in Accounts Receivable	94,249
(Increase) Decrease in Prepaid Expense	781
Amortization of Lease - Right to Use	10,876
(Increase) Decrease in Other Assets	1,551
Increase (Decrease) in Accounts Payable	115,239
Increase (Decrease) Compensated Absences	<u>(4,547)</u>
Net Cash Provided by Operating Activities	<u>(203,432)</u>

Investing Activities

Purchases of Equipment	<u>(3,694)</u>
Net Cash Reduced by Investing Activities	<u>(3,694)</u>

Financing Activities

Repayment of Lease Obligation	<u>(11,401)</u>
Net Cash Provided by Financing Activities	<u>(11,401)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(218,527)
Cash and Cash Equivalents - Beginning	<u>1,240,497</u>
Cash and Cash Equivalents - Ending	<u>\$ 1,021,970</u>

Supplemental Data:

For the year ended June 30, 2025, no amounts were paid for interest and no payments were made for income taxes.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2025

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

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

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

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

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

BASIS OF PRESENTATION

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

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

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

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

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

REVENUE RECOGNITION / ACCOUNTS RECEIVABLE:

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

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2025

CASH AND CASH EQUIVALENTS:

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

LAND, BUILDINGS AND EQUIPMENT:

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

DONATIONS

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

COMPENSATED ABSENCES

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

ADVERTISING

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

NOTE 2 - CASH

Amounts reported as cash at June 30, 2025 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,020,670	1,057,403
<hr/>		
Total Cash	\$ 1,021,970	\$ 1,057,403

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$807,403. However, the uninsured deposits are secured by pledged securities with a market value of \$807,403 at June 30, 2025. Louisiana imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2025 are summarized as follows:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2025

Receivables from sub-recipient organizations	\$ 415,907
Government Office of Elderly Affairs	22,068
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Receivables	\$ 437,975

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2025 is presented as follows:

Office furniture and equipment	\$ 66,713
Office building	668,568
<hr/>	
Total	735,281
Accumulated Depreciation	(175,012)
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Property and Equipment, net	\$ 560,269

For the year ended June 30, 2025, depreciation expense totaled \$27,746.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

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

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

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

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$13,992.

NOTE 8 – CONTINGENCIES

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

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements June 30, 2025

NOTE 10 – MANAGEMENT’S REVIEW

Management has evaluated subsequent events through November 12, 2025, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2025.

NOTE 11 – LEASING

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

2026	3,000
Total Lease Payments	<u>3,000</u>
Less Interest	33
Present Value of Lease Liability	<u>2,967</u>
Current Portion	<u>2,967</u>
Long Term Portion	<u>\$ ----</u>

Additional details associated with leasing are provided as follows:

	Leased Assets	Amortization	Net	Current Portion	Long- Term Portion
Beginning	\$ 32,627	\$ 19,032	\$ 13,595	\$ 10,876	\$ 2,719
Additions	----	10,876	(10,876)	(8,157)	(2,719)
Dispositions	----	----	----	----	----
Ending Balance	<u>\$ 32,627</u>	<u>\$ 29,908</u>	<u>\$ 2,719</u>	<u>\$ 2,719</u>	<u>\$ ----</u>



November 12, 2025

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cenla Area Agency on Aging's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material



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Cenla Area Agency on Aging
November 12, 2025

weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants



November 12, 2025

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

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

Report on Compliance for Each Major Federal Program

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2025. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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



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Cenla Area Agency on Aging

November 12, 2025

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

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

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

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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



Rozier, McKay & Willis
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs **For the year ended June 30, 2025**

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2025 and for the year then ended expressed an unmodified opinion.
- No control deficiencies were disclosed during the audit of the financial statements. Accordingly, there were no material weaknesses.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2025 are presented as follows:

Department of Health and Human Services – Aging Cluster

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

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

CFDA No. 93.053, Nutrition Services Incentive Program

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

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

- None

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

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 2025

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

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2025

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

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2025

	Title III B Ombudsman	Title III C Area Agency Admin.	Louisiana Medication Assistance	Title III B Services	Title III C		N.S.I.P.	Title III D	Title III E	MIPPA	Total G.O.E.A.
					C-1	C-2					
Support, Revenues and Transfers											
Governor's Office of Elderly Affairs	\$ 249,549	\$ 417,395	\$ 173,936	\$ 1,116,272	\$ 1,328,200	\$ 2,107,106	\$ 229,639	\$ 60,380	\$ 382,430	\$ 71,300	\$ 6,136,207
Total Support, Revenues and Transfers	249,549	417,395	173,936	1,116,272	1,328,200	2,107,106	229,639	60,380	382,430	71,300	6,136,207
Expenses											
Salaries	144,203	213,989	67,811	18,637	-	-	-	27,933	-	46,602	519,175
Fringe benefits	37,471	54,510	17,643	4,822	-	-	-	7,361	-	11,765	133,572
Travel	20,976	9,000	9,115	-	-	-	-	12,650	-	-	51,741
Operating services	34,913	78,199	54,783	2,123	-	-	-	7,294	-	5,723	183,035
Operating supplies	3,068	7,539	10,213	428	-	-	-	3,402	-	453	25,103
Other	8,918	54,158	14,371	990	-	-	-	1,740	-	500	80,677
Grants to sub-recipients:											
Avoyelles Council on Aging	-	-	-	90,298	110,108	274,256	-	-	31,703	-	506,365
Catahoula Council on Aging	-	-	-	44,636	58,307	121,067	-	-	16,789	-	240,799
Concordia Council on Aging	-	-	-	67,002	87,529	99,224	-	-	19,221	-	272,976
Grant Council on Aging	-	-	-	52,767	68,934	137,580	-	-	22,839	-	282,120
Lasalle Council on Aging	-	-	-	73,814	96,426	97,906	-	-	30,754	-	298,900
Rapides Council on Aging	-	-	-	256,723	-	412,618	-	-	96,564	-	765,905
Rapides Senior Center	-	-	-	-	335,371	-	-	-	-	-	335,371
Winn Council on Aging	-	-	-	59,377	77,567	119,017	-	-	22,334	-	278,295
Meals Purchased from Caterer	-	-	-	-	219,226	451,028	-	-	-	-	670,254
Allen Council on Aging	-	-	-	56,123	73,317	86,584	-	-	100	-	216,124
East Carroll Council on Aging	-	-	-	28,672	37,455	100,208	-	-	-	-	166,335
Franklin Council on Aging	-	-	-	62,471	65,613	69,243	-	-	-	-	197,327
Jackson Council on Aging	-	-	-	62,828	60,832	109,411	-	-	-	-	233,071
Madison Council on Aging	-	-	-	80,221	55,120	119,668	-	-	-	-	255,009
Richland Council on Aging	-	-	-	50,430	65,879	139,959	-	-	700	-	256,968
Tensas Council on Aging	-	-	-	37,009	48,347	93,494	-	-	-	-	178,850
Union Council on Aging	-	-	-	66,901	87,395	126,871	-	-	-	-	281,167
Companion Care of SW LA	-	-	-	-	-	-	-	-	21,010	-	21,010
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	120,416	-	120,416
Total expenses	249,549	417,395	173,936	1,116,272	1,547,426	2,558,134	-	60,380	382,430	65,043	6,570,565
Transfers In (Out)	-	-	-	-	219,226	451,028	(670,254)	-	-	(6,257)	(6,257)
Change in Net Assets	-	-	-	-	-	-	(440,615)	-	-	-	(440,615)
Beginning net assets (deficit)	-	-	-	-	-	-	670,258	-	-	-	670,258
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,643	\$ -	\$ -	\$ -	\$ 229,643

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Ombudsman For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 249,549</u>	<u>\$ 249,549</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	143,230	144,203	(973)
Fringe benefits	37,742	37,471	271
Travel	22,105	20,976	1,129
Operating services	34,109	34,913	(804)
Operating supplies	3,729	3,068	661
Other	<u>8,634</u>	<u>8,918</u>	<u>(284)</u>
Total expenses	<u>249,549</u>	<u>249,549</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 417,395	\$ 417,395	\$ -
<u>Expenses</u>			
Salaries	212,011	213,989	(1,978)
Fringe benefits	55,867	54,510	1,357
Travel	9,000	9,000	-
Operating services	77,047	78,199	(1,152)
Operating supplies	9,597	7,539	2,058
Other	53,879	54,158	(279)
Total expenses	<u>417,401</u>	<u>417,395</u>	<u>6</u>
Transfers	<u>6</u>	<u>-</u>	<u>(6)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 173,936	\$ 173,936	\$ -
<u>Expenses</u>			
Salaries	66,954	67,811	(857)
Fringe benefits	17,643	17,643	-
Travel	10,000	9,115	885
Operating services	54,744	54,783	(39)
Operating supplies	11,008	10,213	795
Other	13,596	14,371	(775)
Total expenses	<u>173,945</u>	<u>173,936</u>	<u>9</u>
Transfers	<u>9</u>	<u>-</u>	<u>(9)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Support Services For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 1,116,272	\$ 1,116,272	\$ -
<u>Expenses</u>			
Salaries	18,637	18,637	-
Fringe benefits	4,910	4,822	88
Operating services	2,096	2,123	(27)
Operating supplies	428	428	-
Other	934	990	(56)
Grants to sub-recipients:			
Avoyelles Council on Aging	90,298	90,298	-
Catahoula Council on Aging	44,636	44,636	-
Concordia Council on Aging	67,002	67,002	-
Grant Council on Aging	52,767	52,767	-
Lasalle Council on Aging	73,814	73,814	-
Rapides Council on Aging	256,723	256,723	-
Winn Council on Aging	59,377	59,377	-
Allen Council on Aging	56,123	56,123	-
East Carroll Council on Aging	28,672	28,672	-
Franklin Council on Aging	62,471	62,471	-
Jackson Council on Aging	62,828	62,828	-
Madison Council on Aging	80,221	80,221	-
Richland Council on Aging	50,430	50,430	-
Tensas Council on Aging	37,009	37,009	-
Union Council on Aging	66,901	66,901	-
Total expenses	<u>1,116,277</u>	<u>1,116,272</u>	<u>5</u>
Transfers	<u>5</u>	<u>-</u>	<u>(5)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 1,328,200	\$ 1,328,200	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	110,108	110,108	-
Catahoula Council on Aging	58,307	58,307	-
Concordia Council on Aging	87,529	87,529	-
Grant Council on Aging	68,934	68,934	-
Lasalle Council on Aging	96,426	96,426	-
Rapides Senior Center	335,371	335,371	-
Winn Council on Aging	77,567	77,567	-
Meals Purchased from Caterer	-	219,226	(219,226)
Allen Council on Aging	73,317	73,317	-
East Carroll Council on Aging	37,455	37,455	-
Franklin Council on Aging	65,613	65,613	-
Jackson Council on Aging	60,832	60,832	-
Madison Council on Aging	55,120	55,120	-
Richland Council on Aging	65,879	65,879	-
Tensas Council on Aging	48,347	48,347	-
Union Council on Aging	87,395	87,395	-
Total expenses	1,328,200	1,547,426	(219,226)
Transfers	-	219,226	219,226
Change in Net Assets	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 2,107,106	\$ 2,107,106	\$ -
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	274,256	274,256	-
Catahoula Council on Aging	121,067	121,067	-
Concordia Council on Aging	99,224	99,224	-
Grant Council on Aging	137,580	137,580	-
Lasalle Council on Aging	97,906	97,906	-
Rapides Council on Aging	412,618	412,618	-
Winn Council on Aging	119,017	119,017	-
Meals Purchased from Caterer	-	451,028	(451,028)
Allen Council on Aging	86,584	86,584	-
East Carroll Council on Aging	100,208	100,208	-
Franklin Council on Aging	69,243	69,243	-
Jackson Council on Aging	109,411	109,411	-
Madison Council on Aging	119,668	119,668	-
Richland Council on Aging	139,959	139,959	-
Tensas Council on Aging	93,494	93,494	-
Union Council on Aging	126,871	126,871	-
Total expenses	<u>2,107,106</u>	<u>2,558,134</u>	<u>(451,028)</u>
Tranfers	<u>-</u>	<u>451,028</u>	<u>451,028</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 229,639</u>	<u>\$ 229,639</u>	<u>\$ -</u>
<u>Expenses</u>			
Meals Purchased From Caterer	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(670,254)</u>	<u>(670,254)</u>	<u>-</u>
Change in Net Assets	<u><u>\$(440,615)</u></u>	<u><u>\$ (440,615)</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 60,380</u>	<u>60,380</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	27,933	27,933	-
Fringe benefits	7,361	7,361	-
Travel	12,650	12,650	-
Operating services	6,422	7,294	(872)
Operating supplies	3,402	3,402	-
Other	<u>2,617</u>	<u>1,740</u>	<u>877</u>
Total expenses	<u>60,385</u>	<u>60,380</u>	<u>5</u>
Transfers	<u>5</u>	<u>-</u>	<u>(5)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 382,430	\$ 382,430	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	31,703	31,703	-
Catahoula Council on Aging	16,789	16,789	-
Concordia Council on Aging	25,202	19,221	5,981
Grant Council on Aging	19,848	22,839	(2,991)
Lasalle Council on Aging	27,764	30,754	(2,990)
Rapides Council on Aging	96,564	96,564	-
Winn Council on Aging	22,334	22,334	-
Allen Council on Aging	100	100	-
East Carroll Council on Aging	100	-	100
Franklin Council on Aging	100	-	100
Jackson Council on Aging	100	-	100
Madison Council on Aging	100	-	100
Richland Council on Aging	100	700	(600)
Tensas Council on Aging	100	-	100
Union Council on Aging	100	-	100
Companion Care of SW LA	21,010	21,010	-
Faith & Hope Independent Living	120,416	120,416	-
Total expenses	<u>382,430</u>	<u>382,430</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

MIPPA

For the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 71,300	71,300	\$ -
<u>Expenses</u>			
Salaries	49,255	46,602	2,653
Fringe benefits	12,979	11,765	1,214
Operating services	5,534	5,723	(189)
Operating supplies	1,065	453	612
Other	2,467	500	1,967
Total expenses	<u>71,300</u>	<u>65,043</u>	<u>6,257</u>
Transfers	<u>-</u>	<u>(6,257)</u>	<u>(6,257)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 67,064	\$ -	\$ (351)	\$ 66,713
Office Building	<u>664,872</u>	<u>3,696</u>	<u>-</u>	<u>668,568</u>
Total	731,936	3,696	(351)	735,281
Accumulated Depreciation	<u>(147,616)</u>	<u>(27,747)</u>	<u>351</u>	<u>(175,012)</u>
Property and Equipment, net	<u>\$ 584,320</u>	<u>\$ (24,051)</u>	<u>\$ -</u>	<u>\$ 560,269</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2025

<u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u>	<u>Federal ALN Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs			
Special Programs for the Aging			
Title III, Part B, Grants for Supportive Services and Senior Centers			
Title IIIB - Ombudsman	93.044	129,991	-
Title IIIB - Support Services	93.044	898,168	876,443
Subtotal - CFDA 93.044		<u>1,028,159</u>	<u>876,443</u>
Title III, Part C - Nutrition Services:			
Title III - Area Agency Administration	93.045	313,046	-
Title III - C-1 Congregate Meals	93.045	1,153,611	1,153,611
Title III - C-2 In-Home Delivered Meals	93.045	756,647	756,647
Subtotal - CFDA 93.045		<u>2,223,304</u>	<u>1,910,258</u>
Nutritional Services Incentive Program	93.053	229,639	-
Total Aging Cluster		<u>3,481,102</u>	<u>2,786,701</u>
Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	68,529	-
Medicare Enrollment Assistance Program	93.071	71,300	-
Disease Prevention and Health Promotion Services, Title III, Part D Title III, Part D	93.043	60,380	-
National Family Caregiver Support, Title III, Part E Title III, Part E	93.052	286,823	180,753
Total Governor's Office of Elderly Affairs		3,968,134	2,967,454
Pass-Through Louisiana Department of Insurance CMS Research, Demonstrations and Evaluations	93.779	21,400	-
Total Department of Health and Human Services		<u>3,989,534</u>	<u>2,967,454</u>
 TOTAL		 <u>\$ 3,989,534</u>	 <u>\$ 2,967,454</u>

Note

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

CENLA AREA AGENCY ON AGING

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2025

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

Purpose:

Salary \$ 90,833

Benefits:

Insurance	5,645	
Retirement Contributions	<u>3,633</u>	9,278

Reimbursements:

Travel	1,609	
Other	<u>720</u>	<u>2,329</u>

\$ 102,440

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Cenla Area Agency on Aging (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

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

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

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

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
November 12, 2025



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Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

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

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p>	<p>The receptionist is responsible for mailing payments.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Disbursement is supported by documentation.</p> <p>A second signature is present on each check.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>
<p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized</p>	<p>There were no Non-Payroll disbursements in the period chosen.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

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

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		

Cenla Area Agency on Aging, Inc.

Statewide Agreed-Upon Procedures

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

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
Not applicable for the current period due to successful completion during the previous engagement.		