PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.

FINANCIAL STATEMENTS

For the Years Ended December 31, 2019 and 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Plaquemines Community C.A.R.E. Centers Foundation Inc.
Belle Chasse, Louisiana

We have audited the accompanying financial statements of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plaquemines Community C.A.R.E. Centers Foundation, Inc. as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 14 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 September 28, 2020 on our consideration of Plaquemines Community C.A.R.E. Centers Foundation, Inc.'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 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 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 Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

September 28, 2020

PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.
STATEMENTS OF FINANCIAL POSITION

As of December 31,	**2019**	2018
Assets		
Current assets		
Cash	**$ 897,401**	$ 677,831
Grants and accounts receivable, net	**284,845**	191,233
Prepaid expenses	**14,694**	17,266
Total current assets	**1,196,940**	886,330
Property and equipment		
Land	**75,000**	75,000
Building	**398,994**	389,144
Computers and related equipment	**9,437**	56,273
Furniture and fixtures	**1,653**	13,441
Total property and equipment	**485,084**	533,858
Less: accumulated depreciation	**(88,944)**	(134,810)
Net Property and Equipment	**396,140**	399,048
Total assets	**$ 1,593,080**	$ 1,285,378
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	**$ 13,228**	$ 16,437
Accrued payroll liabilities	**50,953**	30,069
Deferred Revenue	**9,649**	-
Total current liabilities	**73,830**	46,506
Net assets without donor restrictions	**1,519,250**	1,238,872
Total liabilities and net assets	**$ 1,593,080**	$ 1,285,378

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

PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.
STATEMENTS OF ACTIVITIES

For the Years Ended December 31,	**2019**	2018
Revenue and Other Support Without Donor Restrictions		
Public support, grant revenue and other support		
Direct governmental grants and contracts	**$ 1,066,556**	$ 872,242
Contributions and donations	**182,344**	155,819
Program income	**186,174**	142,030
Fundraising	**48,267**	46,774
Other income	**7,486**	8,628
Total revenue and other support without donor restrictions	**1,490,827**	1,225,493
Expenses		
Program expenses		
Counseling services	**771,698**	606,422
Advocacy	**328,045**	309,422
Management and general	**99,729**	94,253
Fundraising	**10,977**	11,445
Total expenses	**1,210,449**	1,021,542
Change in net assets without donor restrictions	**280,378**	203,951
Change in Net Assets	**280,378**	203,951
Net assets - beginning of year	**1,238,872**	1,034,921
Net assets - end of year	**$ 1,519,250**	$ 1,238,872

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

STATEMENTS OF CASH FLOWS

For the Years Ended December 31,		2019		2018
Cash Flows from Operating Activities				
Change in net assets	**$**	**280,378**	$	203,951
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities:				
Depreciation		**12,715**		14,891
Loss on disposal of equipment		**43**		174
(Increase) decrease in operating assets:				
Grants and accounts receivable		**(93,612)**		(119,298)
Prepaid expenses		**2,572**		(5,505)
Increase (decrease) in operating liabilities:				
Accounts payable and accrued expenses		**(3,209)**		5,692
Accrued payroll liabilities		**20,884**		5,567
Deferred revenue		**9,649**		-
Net cash provided by (used in) operating activities		**229,420**		105,472
Investing Activites				
Property and equipment additions		**(9,850)**		-
Net cash provided by (used in) investing activities		**(9,850)**		-
Net change in cash		**219,570**		105,472
Cash - beginning of year		**677,831**		572,359
Cash - end of year	**$**	**897,401**	$	677,831

NOTE 1 – DESCRIPTION OF ORGANIZATION

Nature of Organization and Programs

Plaquemines Community C.A.R.E. Centers Foundation, Inc. (the Organization) is recognized as a section 501(c)(3) charitable organization by the Internal Revenue Service. The Organization is organized solely and exclusively for charitable purposes including, but not limited to, the assistance of the residents of Plaquemines Parish. The Organization impacts lives through two primary service areas:

- The Organization counsels children and adults with emotional, mental health, and/or behavioral challenges and their families; parents, including those going through a divorce; victims of abuse (child abuse, sexual abuse, physical abuse, disabled persons abuse, elder abuse, and domestic violence); for adults and adolescents with substance abuse issues; perpetrators of domestic abuse; and residents in need of anger management assistance as deemed necessary by the Plaquemines Parish Judicial System.

- The Organization provides for the advocacy of residents of Plaquemines Parish. CASA (Court Appointed Special Advocates) provides adult volunteers who are trained to advocate for abused and neglected children from Plaquemines Parish who have been removed from their homes. Advocacy is provided to children who have been physically or sexually abused, along with their non-offending family members, through our Plaquemines Children's Advocacy Center. Advocacy is also provided by team members who assist residents with referrals to outside agencies, enrollment with insurance, Medicaid, SNAP applications, and disability, etc.

General and administrative activities include the functions necessary to provide support for the Organization's program activities. General and administrative activities include those that provide governance (Board of Directors), oversight, business management, financial record keeping, budgeting, legal services, human resource management, and similar activities that ensure an adequate working environment and an equitable employment program.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less. At December 31, 2019 and 2018, the Organization maintained checking accounts at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) ensures the accounts up to $250,000 per institution. As of December 31, 2019 and 2018, the cash balance exceeded the FDIC insurance by $402,247 and $205,446, respectively. The Organization has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk.

Grants and Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of members to meet their obligations.

Receivables are considered impaired if the principle payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Property and Equipment

Acquisitions of $5,000 or more are capitalized, stated at cost and reported net of depreciation. Depreciation is provided over fifteen to thirty-nine years for building, five to seven years for computers and related equipment, and seven years for furniture using the straight-line basis. Land is not depreciated. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as net assets without donor restrictions unless the donor imposes a restriction. No restrictions have been placed on assets donated to the Organization. Costs incurred for repairs and maintenance are expensed as incurred.

Depreciation expense was $12,715 and $14,891 for the years ended December 31, 2019 and 2018, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued Compensation Absences

The Organization accrues compensated absences for vacation and sick leave. The policies are as follows:

Vacation Pay – Employees earn vacation based on the number of years of employment as shown in the below schedule. Employees are not eligible to use earned time for the first 90 days of employment. Once an employee reaches the maximum earning ceiling – that is the maximum number of days available to an employee – as shown in the below schedule, the employee stops earning vacation time until the employee's accrued vacation balance falls below the applicable earning ceiling. Employees may not draw upon future earnings of days at any time.

- Day One through Year Two of Continuous Employment: Employees earn vacation time at a rate of one day per month up to a maximum earning ceiling of 12 days.
- Year Three through Year Seven of Continuous Employment: Employees earn at a rate of 1.5 days per month up to a maximum ceiling of 18 days.
- Years Eight and Beyond of Continuous Employment: Employees earn at a rate of two days per month up to a maximum earning ceiling of 24 days.

Anyone employed after the fifteenth day of any month will begin earning vacation on the first day of the following month. Any employee who separates after the fifteenth day of any month shall earn vacation leave for that month.

Accrued compensated absences payable as of December 31, 2019 and 2018 is $31,270 and $15,220, respectively, and is included in accrued payroll liabilities of the statements of financial position.

Sick Leave – Sick leave is available for benefit-eligible employees on the first day of the month following completion of 90 days active employment and will be pro-rated from the beginning of the first full month following the date of hire. Beginning January 1st of the calendar year following the benefit-eligible employee's date of employment, a maximum of 96 hours of sick leave will be available for that calendar year. An additional 64 hours may be carried over from a previous year; however, at no time can an employee's total balance exceed 160 hours. Sick leave is not a wage or vested benefit and no payment for unused time is due if an employee's employment is voluntarily or involuntarily terminated during the year.

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its application for tax-exempt status, and any other limits that are entered into the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor that the resources be maintained properly. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Revenue Recognition

The Organization received program service fees in exchange for services provided. Program service fees are earned based upon providing counseling, substance abuse education, parents education or counseling, or anger management education and are recognized as net assets without donor restrictions in the period in which the services were provided.

The Organization records contributions it receives as those with donor restrictions and those without donor restriction, depending on the existence and/or nature of any donor restrictions. The Organization receives contributions in the form of grants, contracts, and as cash and noncash donations. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statements of activities and the functional expense classification of expenses included in Note 3. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited. Management and general expenses include those

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization. Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising.

Income Taxes

The Organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code (IRC) and R.S. 12:201 of Louisiana Revised Statutes, though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC).

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Account Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2019 and 2018, the Organization has no uncertain tax positions that qualify for recognition or disclosure in financial statements.

Recently Issued Financial Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606). This guidance specifies that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This ASU and its amendments supersede the revenue recognition requirements in Topic 05, *Revenue Recognition*, and most industry specific guidance and requires expanded disclosures about revenue recognition to enable financial statement users to understand the nature, timing, amount and uncertainty of revenue and cash flows arising from contracts with customers. On June 3, 2020, FASB issued ASU 2020-05, effectively delaying required implementation of the new revenue recognition standard to annual periods beginning after December 31, 2019. The Organization elected not to early adopt the provisions of ASU 2014-09 for the year ended December 31, 2019.

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. This new guidance is effective for transactions in which the Organization serves as a resource

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

recipient for fiscal years beginning after December 15, 2018. Thus, on June 1, 2019 the provisions of this ASU were applied on a modified retrospective basis. There was no impact to the Organization of adopting this standard.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The Organization maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Organization's expenditures come due. The Organization has $1,182,246 of financial assets available within one year of the balance sheet dated December 31, 2019 consisting of cash of $897,401 and accounts receivable $284,845. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for the general expenditure within one year of the balance sheet date.

NOTE 4 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable at December 31, 2019 and 2018 consisted of the following:

		2019		2018
Grants	$	**263,847**	$	181,303
Medicaid/private insurance		**42,569**		16,327
Total grants and accounts receivable		**306,416**		197,630
Less allowance for doubtful accounts		**(21,571)**		(6,397)
Grants and accounts receivable, net	$	**284,845**	$	191,233

Bad debt expense totaled $23,411 and $8,315 for 2019 and 2018, respectively, and is included in program expenses – counseling in the statements of activities.

NOTE 5 – CONTINGENCIES – GRANT PROGRAMS

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization.

NOTE 6 – ECONOMIC DEPENDENCY

For both the years ended December 31, 2019 and 2018, the Organization received 71% of its total revenue from federal, state, and local governments in the form of grants and cost reimbursement agreements. Grants and cost reimbursement agreements are approved each year by the respective government agencies. If significant budget cuts are made at the state and/or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of governmental funds the Organization will receive in fiscal year 2020 relating to its usual sources of grant and cost reimbursement agreements.

NOTE 7 – THIRD PARTY REVENUES

A substantial share of contract revenues for services to clients is derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are not subject to adjustments by the respective third-party providers.

NOTE 8 – FUNCTIONAL CLASSIFICATION OF EXPENSES

The table below presents expenses by both their nature and function for the year ended December 31, 2019:

	Counseling	Advocacy	Management and General	Fundraising	Totals
Salaries & Wages	$ 447,356	$ 238,467	$ 67,812	$ -	**$ 753,635**
Payroll Taxes - SUTA Unemployment	2,250	906	201	-	**3,357**
Payroll Taxes - FICA & Medicare	32,247	16,990	4,747	-	**53,984**
Employee Benefits - Health/Dental	30,893	9,690	4,555	-	**45,138**
Employee Benefits - Life/AD&D	7,172	3,662	1,075	-	**11,909**
Employee Benefits - Other	10,787	6,687	2,172	-	**19,646**
Contract Services	49,299	9,178	2,660	-	**61,137**
Facilities and Equipment	48,921	12,992	5,158	-	**67,071**
Operations	113,496	23,923	9,498	10,977	**157,894**
Miscellaneous Expenses	-	-	157	-	**157**
Travel and Meetings	29,277	5,550	1,694	-	**36,521**
	$ 771,698	**$ 328,045**	**$ 99,729**	**$ 10,977**	**$ 1,210,449**

NOTE 8 – FUNCTIONAL CLASSIFICATION OF EXPENSES (CONTINUED)

The table below presents expenses by both their nature and function for the year ended December 31, 2018:

	Counseling	Advocacy	Management and General	Fundraising	Total
Salaries & Wages	$ 337,746	$ 208,229	$ 54,538	$ -	$ 600,513
Payroll Taxes - SUTA Unemployment	2,099	820	197	-	3,116
Payroll Taxes - FICA & Medicare	24,636	15,206	3,910	-	43,752
Employee Benefits - Health/Dental	24,145	14,373	4,498	-	43,016
Employee Benefits - Life/AD&D	5,902	3,391	648	-	9,941
Employee Benefits - Other	8,413	6,780	1,768	-	16,961
Contract Services	56,718	12,093	3,490	-	72,301
Facilities and Equipment	45,559	15,562	5,525	-	66,646
Operations	71,322	24,362	8,649	11,445	115,778
Miscellaneous Expenses	-	-	8,625	-	8,625
Travel and Meetings	29,882	8,606	2,405	-	40,893
	$ 606,422	$ 309,422	$ 94,253	$ 11,445	$ 1,021,542

Salaries and wages and related taxes and employee benefits are allocated according to each employee's responsibilities within the Organization. Facilities and equipment and operations are allocated according to the square footage occupied by each employee. Contract services, travel and meetings, and miscellaneous expenses are allocated according to which employee incurred the expense.

NOTE 9 – OPERATING LEASE COMMITMENTS

The Organization leases two copy machines. The total lease expense attributed to the copy machines was $9,593 and $9,345 for the years ended December 31, 2019 and 2018, respectively.

Future minimum lease payments are as follows:

For the year ended,	
2020	5,110
2021	4,620
2022	4,620
2013	1,155
	$ 26,005

NOTE 10 - RELATED PARTY TRANSACTIONS

During the years ended December 31, 2019 and 2018, the Organization has related party revenue resulting from contributions from Board members totaling $650 and 3,729, respectively. There were no receivables from or payables due to related parties for the years ended December 31, 2019 and 2018.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 28, 2020, which is the date the financial statements were issued and determined that no events, aside from the event noted below, occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainies have arisen that may have a significant negative impact on the operating activites and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine meassures, (iii) voluntary and precautionary restrictions on travels or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

Agency Head Name: Julie M. Olsen, Executive Director

Purpose:		**Amount**
Salary	$	111,825
Benefits-insurance - Lincoln Natl Life (EE Life, AD&D, STD		1,467
Benefits-retirement		2,991
Deferred compensation (contributions made by the agency)		-
Car allowance		-
Vehicle provided by government		-
Cell phone		-
Dues - P.A.B.I.		-
Vehicle rental		-
Per diem		-
Reimbursements (mileage)		529
Travel		-
Registration fees		-
Conference travel		-
Housing		-
Unvouchered expenses		-
Special meals		-
Other		-
Total:	**$**	**116,812**

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INDEPENDENT AUDITORS' 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 of
Plaquemines Community C.A.R.E Centers Foundation, Inc.
Belle Chasse, 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 Plaquemines Community C.A.R.E Centers Foundation, Inc. (a nonprofit Organization) (the Organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 28, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

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.

Carr, Riggs & Ingram, L.L.C.

September 28, 2020

A. SUMMARY OF AUDITORS' RESULTS

1. Type of auditors' report	Unmodified
2. Internal control over financial reporting	
a. Material weakness identified	No
b. Significant deficiencies not considered to be material weaknesses	None Noted
c. Noncompliance material to the financial statements noted	No
3. Management letter	No

B. FINDINGS RELATED TO FINANCIAL STATEMENTS

No findings noted.

C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

No findings noted.

A. FINDINGS RELATED TO FINANCIAL STATEMENTS

None noted.

B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

None noted.

PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.

Statewide Agreed-Upon Procedures Report

For the Year Ended December 31, 2019

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Plaquemines Community C.A.R.E. Centers Foundation, Inc.
and the Louisiana Legislative Auditor
New Orleans, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit organization) (the "Organization") 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 January 1, 2019 through December 31, 2019. The Organization's management is responsible for those C/C areas identified in the SAUPs.

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

The required procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain and inspect the Organization's written policies and procedures and observe that they address each of the following categories and subcategories:

   a) Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and told needed to recover operations after a critical event.

      Results: No exceptions noted.

2. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Select five (5) deposit sites (or all deposit sites if less than five (5)).

   Results: No exceptions were noted in performing this procedure.

3. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one (1) location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:

   a) Employees that are responsible for cash collections do not share cash drawers/registers.

      Results: No exceptions were noted in performing this procedure.

   b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee is responsible for reconciling collection documentation to the deposit.

      Results: No exceptions were noted in performing this procedure.

   c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger, unless another employee is responsible for reconciling ledger postings to each other and to the deposit.

      Results: No exceptions were noted in performing this procedure.

   d) The employees responsible for reconciling cash collections to the general ledger by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

      Results: No exceptions were noted in performing this procedure.

4. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

   Results: No exceptions were noted in performing this procedure.

5. Randomly select two (2) deposit dates for each of the bank accounts selected for procedure #2 under "Bank Reconciliations" above. Obtain supporting documentation for each of the deposits and:

   a) Observe that receipts are sequentially pre-numbered.

      Results: No exceptions were noted in performing this procedure.

b) Trace sequentially pre-numbered receipts, system reports, or other related collection documentation to the deposit slip.

Results: No exceptions were noted in performing this procedure.

c) Trace the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were noted in performing this procedure.

d) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100).

Results: No exceptions were noted in performing this procedure.

e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were noted in performing this procedure.

This agreed-upon procedures engagement was conducted 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 perform, and did not perform, an examination or review, 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.

The purpose of this report is solely to describe the scope of procedures performed on those C/C areas identified in the SAUPs, and the result of these procedures, 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.

Carr, Riggs & Ingram, L.L.C.

September 28, 2020