

CENLA AREA AGENCY ON AGING, INC.

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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 - CARES IIIB.....	27
Statement of Activities Budget and Actual - CARES IIIC	28
Statement of Activities Budget and Actual - CARES IIIE.....	29
Statement of Activities Budget and Actual - CARES C-2 HDC5	30
Statement of Activities Budget and Actual - CARES Vaccine Outreach	31
Statement of Activities Budget and Actual - American Rescue Plan Area Agency Administration.....	32
Statement of Activities Budget and Actual - American Rescue Plan IIIB	33
Statement of Activities Budget and Actual - American Rescue Plan IIIC-1	34
Statement of Activities Budget and Actual - American Rescue Plan IIIC-2	35
Statement of Activities Budget and Actual - American Rescue Plan IIID	36
Statement of Activities Budget and Actual - American Rescue Plan IIIE	37
Statement of Activities Budget and Actual - Nutritional Services Incentive Program	38
Statement of Activities Budget and Actual - Title IIID	39
Statement of Activities Budget and Actual - Title IIIE	40

TABLE OF CONTENTS

	Page
<u>SUPPLEMENTAL INFORMATION (continued):</u>	
Statement of Activities Budget and Actual – MIPPA	41
Statement of Changes in Property and Equipment	42
Schedule of Expenditures of Federal Awards	43
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	44
Statewide Agreed Upon Procedures	A-1 – A-22



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, 2022, 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, 2022, 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. 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.

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.



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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 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, 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 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.

Cenla Area Agency on Aging
December 17, 2022

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 December 17, 2022, 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

December 17, 2022

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2022

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,796,998
Receivables	312,302
Prepaid Expenses	2,701
Other Assets	<u>2,254</u>
Total Current Assets	2,114,255

Property and Equipment, net	<u>140,765</u>
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Total Assets	<u><u>\$ 2,255,020</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 651,724
Compensated Absences Payable	27,126
Deferred Revenues	<u>497,234</u>
Total Liabilities	<u>1,176,084</u>

Net Assets

Without Donor Restrictions	582,832
With Donor Restrictions	<u>496,104</u>
Total Net Assets	<u>1,078,936</u>

Total Liabilities and Net Assets	<u><u>\$ 2,255,020</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, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 5,715,158	\$ 5,715,158
Grants - Corp. for National & Community Service	-	231,132	231,132
Grants - Other	-	17,100	17,100
Interest Income	386	-	386
Miscellaneous	29,172	72,774	101,946
Net Assets Released From Restrictions	<u>6,016,033</u>	<u>(6,016,033)</u>	<u>-</u>
Total	<u>6,045,591</u>	<u>20,131</u>	<u>6,065,722</u>
<u>Expenses</u>			
<u>Program Services</u>			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	287,036	-	287,036
Title III C Area Agency Administration	337,585	-	337,585
Louisiana Medication Assistance	210,750	-	210,750
Title III B Services	752,878	-	752,878
Title C-1 Congregate Meals	838,123	-	838,123
Title C-2 Home Delivered Meals	1,438,003	-	1,438,003
CARES IIIB	4,076	-	4,076
CARES IIIC	9,780	-	9,780
CARES IIIE	2,570	-	2,570
CARES HDC5	328,198	-	328,198
CARES Vaccine Outreach	97,677	-	97,677
ARP IIIB	193,015	-	193,015
ARP IIIC-1	83,263	-	83,263
ARP IIIC-2	175,072	-	175,072
ARP IIIE	71,910	-	71,910
Nutritional Services Incentive Program	451,905	-	451,905
Title III D Disease Prevention and Health Promotion	63,665	-	63,665
Title III E Caregiver Support	360,785	-	360,785
MIPPA	-	-	-
Total G.O.E.A.	<u>5,706,291</u>	<u>-</u>	<u>5,706,291</u>
Foster Grandparent Program	231,132	-	231,132
SHIIP Region III	-	-	-
Total Program Expenses	<u>5,937,423</u>	<u>-</u>	<u>5,937,423</u>
<u>Support Services</u>			
General and Administrative	<u>11,253</u>	<u>-</u>	<u>11,253</u>
Total Expenses	<u>5,948,676</u>	<u>-</u>	<u>5,948,676</u>
Change in Net Assets	96,915	20,131	117,046
Net Assets - Beginning	<u>485,917</u>	<u>475,973</u>	<u>961,890</u>
Net Assets - Ending	<u>\$ 582,832</u>	<u>\$ 496,104</u>	<u>\$ 1,078,936</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, 2022

	<u>Governor's Office of Elderly Affairs</u>	<u>Foster Grandparent Program</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	467,058	41,467	508,525	-	508,525
Fringe Benefits	128,424	11,447	139,871	-	139,871
Travel	41,355	1,711	43,066	486	43,552
Operating Services	191,463	2,034	193,497	557	194,054
Operating Supplies	78,956	-	78,956	-	78,956
Other	116,457	120	116,577	-	116,577
Grants to Sub-recipients	4,682,578	-	4,682,578	39	4,682,617
Foster Grandparent Direct Expense					
Stipends	-	115,522	115,522	-	115,522
Travel	-	29,667	29,667	-	29,667
Other	-	29,164	29,164	-	29,164
Expenses before Depreciation	5,706,291	231,132	5,937,423	1,082	5,938,505
Depreciation	-	-	-	10,171	10,171
Total Expenses	<u>5,706,291</u>	<u>231,132</u>	<u>5,937,423</u>	<u>11,253</u>	<u>5,948,676</u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2022

Operating Activities	
Change in Net Assets	\$ 117,046
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities	
Depreciation	10,171
(Increase) Decrease in Accounts Receivable	(254,269)
(Increase) Decrease in Prepaid Expense	22,940
(Increase) Decrease in Other Assets	1,083
Increase (Decrease) in Accounts Payable	192,152
Increase (Decrease) in Deferred Revenues	497,234
Increase (Decrease) Compensated Absences	935
Net Cash Provided by Operating Activities	<u>587,292</u>
Net Increase (Decrease) in Cash and Cash Equivalents	587,292
Cash and Cash Equivalents - Beginning	<u>1,209,706</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 1,796,998</u></u>

Supplemental Data:

For the year ended June 30, 2022, no amounts were paid for interest and no payments were made for income taxes. Furthermore, there were no investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2022

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.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2022

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

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, 2022 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,795,698	1,882,560
Total Cash	\$1,796,998	\$1,882,560

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$1,545,698. However, the uninsured deposits are secured by pledged securities with a market value of \$1,661,265 at June 30, 2022. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2022

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, 2022 are summarized as follows:

Receivables from sub-recipient organizations	\$ 202,029
Government Office of Elderly Affairs	105,906
Louisiana Department of Insurance	4,367
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Receivables	\$ 312,302

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2022 is presented as follows:

Office furniture and equipment	\$ 30,569
Office building	213,447
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Total	244,016
Accumulated Depreciation	(103,251)
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Property and Equipment, net	\$ 140,765

For the year ended June 30, 2022, depreciation expense totaled \$10,171.

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 \$11,202.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2022

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.

NOTE 10 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 17, 2022, 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, 2022.



December 17, 2022

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, 2022, 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 December 17, 2022.

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.



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Cenla Area Agency on Aging
December 17, 2022

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 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



December 17, 2022

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, 2022. 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, 2022.

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

December 17, 2022

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, 2022**

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, 2022 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, 2022 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 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, 2022

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, 2022

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, 2022**

	Title III C		Louisiana	Title III B Services	Title III C		CARES IIIB	CARES IIIC	CARES IIIE	CARES HDC5	CARES				N.S.I.P.	Title III D	Title III E	MIPPA	Total G.O.E.A.		
	Title III B Ombudsman	Area Agency Admin.	Medication Assistance		C-1	C-2					Vaccine Outreach	ARP IIIB	ARP IIIC-1	ARP IIIC-2						ARP IIIE	
Support, Revenues and Transfers																					
Governor's Office of Elderly Affairs	241,404	\$ 337,585	\$ 175,970	\$ 752,878	838,123	\$ 1,438,003	\$ -	\$ -	\$ -	\$ 328,198	\$ 97,677	193,015	83,263	175,072	71,910	\$ 496,100	63,665	\$ 360,785	61,510	\$ 5,715,158	
CARES	37,994	-	34,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,774	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Support, Revenues and Transfers	279,398	337,585	210,750	752,878	838,123	1,438,003	-	-	-	328,198	97,677	193,015	83,263	175,072	71,910	496,100	63,665	360,785	61,510	5,787,932	
Expenses																					
Salaries	154,216	159,483	96,224	18,550	-	-	-	-	-	-	7,134	-	-	-	-	-	31,451	-	-	467,058	
Fringe benefits	42,633	44,137	26,561	5,610	-	-	-	-	-	-	1,132	-	-	-	-	-	8,351	-	-	128,424	
Travel	13,339	5,144	8,309	-	-	-	-	-	-	-	4,572	-	-	-	-	-	9,991	-	-	41,355	
Operating services	14,677	49,036	57,241	2,458	-	-	-	-	-	-	61,714	-	-	-	-	-	6,337	-	-	191,463	
Operating supplies	51,400	7,851	7,010	294	-	-	-	-	-	-	5,073	-	-	-	-	-	7,328	-	-	78,956	
Other	10,771	71,934	15,405	88	-	-	-	-	-	-	18,052	-	-	-	-	-	207	-	-	116,457	
Grants to sub-recipients:																					
Avoyelles Council on Aging	-	-	-	64,289	3,272	25,807	-	-	-	-	-	32,528	13,280	33,523	19,701	-	-	36,343	-	228,743	
Catahoula Council on Aging	-	-	-	30,347	15,761	1,160	-	-	-	-	-	-	-	-	-	-	-	16,485	-	63,753	
Concordia Council on Aging	-	-	-	35,301	8,456	-	-	-	-	-	-	-	-	-	-	-	-	20,564	-	64,321	
Grant Council on Aging	-	-	-	35,549	25,652	9,196	-	-	-	-	-	19,842	-	-	-	-	-	20,709	-	110,948	
Allen Council on Aging	-	-	-	39,203	25,356	-	4,076	9,780	-	-	-	-	-	-	-	-	-	300	-	78,715	
Legal Services on Central Louisiana	-	-	-	34,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,211	
Lasalle Council on Aging	-	-	-	32,081	19,539	1,105	-	-	-	-	-	4,478	7,310	18,454	-	-	-	18,689	-	101,656	
Rapides Council on Aging	-	-	-	127,084	-	-	-	-	-	-	-	-	-	-	-	-	-	74,033	-	201,117	
Rapides Senior Center	-	-	-	-	879	-	-	-	-	-	-	13,286	19,911	-	-	-	-	-	-	34,076	
Winn Council on Aging	-	-	-	41,060	22,740	8,523	-	-	-	-	-	4,500	-	-	-	-	-	23,920	-	100,743	
Bateman - Caterer	-	-	-	-	360,499	884,794	-	-	-	176,158	-	-	-	-	-	-	262,886	-	-	1,684,337	
Trio Community Meals	-	-	-	-	184,759	458,306	-	-	-	152,040	-	-	-	-	-	-	189,019	-	-	984,124	
Companion Care of SW LA	-	-	-	-	-	-	-	-	2,570	-	-	-	-	-	4,723	-	-	22,538	-	29,831	
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,486	-	-	126,304	-	173,790	
East Carroll Council on Aging	-	-	-	19,632	44,249	8,160	-	-	-	-	-	10,958	4,474	11,293	-	-	-	-	-	98,766	
Franklin Council on Aging	-	-	-	47,421	7,471	2,601	-	-	-	-	-	39,337	16,060	40,541	-	-	-	300	-	153,731	
Jackson Council on Aging	-	-	-	47,909	31,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,237	
Madison Council on Aging	-	-	-	66,578	2,947	16,252	-	-	-	-	-	13,174	6,506	16,423	-	-	-	300	-	122,180	
Richland Council on Aging	-	-	-	34,000	29,340	20,596	-	-	-	-	-	16,284	6,311	19,558	-	-	-	300	-	126,389	
Tensas Council on Aging	-	-	-	25,020	32,747	1,503	-	-	-	-	-	13,965	5,701	14,392	-	-	-	-	-	93,328	
Union Council on Aging	-	-	-	46,387	23,128	-	-	-	-	-	-	6,469	3,710	20,888	-	-	-	-	-	100,582	
Total expenses	287,036	337,585	210,750	752,878	838,123	1,438,003	4,076	9,780	2,570	328,198	97,677	193,015	83,263	175,072	71,910	451,905	63,665	360,785	-	5,706,291	
Transfers In (Out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(61,510)	(61,510)
Change in Net Assets	(7,638)	-	-	-	-	-	(4,076)	(9,780)	(2,570)	-	-	-	-	-	-	44,195	-	-	-	20,131	
Beginning net assets (deficit)	7,638	-	-	-	-	-	4,076	9,780	2,570	-	-	-	-	-	-	451,909	-	-	-	475,973	
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496,104	\$ -	\$ -	\$ -	\$ 496,104	

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 241,404	\$ 241,404	\$ -
CARES	<u>48,075</u>	<u>37,994</u>	<u>(10,081)</u>
Total Revenue	<u>289,479</u>	<u>279,398</u>	<u>(10,081)</u>
Expenses			
Salaries	152,941	154,216	(1,275)
Fringe benefits	44,213	42,633	1,580
Travel	13,500	13,339	161
Operating services	19,141	14,677	4,464
Operating supplies	4,445	51,400	(46,955)
Other	<u>63,061</u>	<u>10,771</u>	<u>52,290</u>
Total expenses	<u>297,301</u>	<u>287,036</u>	<u>10,265</u>
Transfers	<u>84</u>	<u>-</u>	<u>(84)</u>
Change in Net Assets	<u>\$ (7,738)</u>	<u>\$ (7,638)</u>	<u>\$ 100</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIC Area Agency Administration

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 337,585	\$ 337,585	\$ -
Expenses			
Salaries	173,250	159,483	13,767
Fringe benefits	50,084	44,137	5,947
Travel	6,600	5,144	1,456
Operating services	45,716	49,036	(3,320)
Operating supplies	14,816	7,851	6,965
Other	47,262	71,934	(24,672)
Total expenses	<u>337,728</u>	<u>337,585</u>	<u>143</u>
Transfers	<u>143</u>	<u>-</u>	<u>(143)</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 175,970	\$ 175,970	\$ -
CARES	-	34,780	34,780
Total Revenue	<u>175,970</u>	<u>210,750</u>	<u>34,780</u>
<u>Expenses</u>			
Salaries	85,173	96,224	(11,051)
Fringe benefits	24,622	26,561	(1,939)
Travel	11,000	8,309	2,691
Operating services	93,186	57,241	35,945
Operating supplies	26,986	7,010	19,976
Other	12,570	15,405	(2,835)
Total expenses	<u>253,537</u>	<u>210,750</u>	<u>42,787</u>
Transfers	<u>204</u>	<u>-</u>	<u>(204)</u>
Change in Net Assets	<u>\$ (77,363)</u>	<u>\$ -</u>	<u>\$ 77,363</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 752,878	\$ 752,878	\$ -
Expenses			
Salaries	18,627	18,550	77
Fringe benefits	5,385	5,610	(225)
Travel	-	-	-
Operating services	1,785	2,458	(673)
Operating supplies	540	294	246
Other	815	88	727
Grants to sub-recipients:			
Avoyelles Council on Aging	64,289	64,289	-
Catahoula Council on Aging	30,347	30,347	-
Concordia Council on Aging	35,301	35,301	-
Grant Council on Aging	35,549	35,549	-
Allen Council on Aging	39,203	39,203	-
Legal Service of Cenla	34,017	34,017	-
Lasalle Council on Aging	32,081	32,081	-
Rapides Council on Aging	127,084	127,084	-
Winn Council on Aging	41,060	41,060	-
Bateman	-	-	-
Trio Community Meals	-	-	-
East Carroll Council on Aging	19,632	19,632	-
Franklin Council on Aging	47,421	47,421	-
Jackson Council on Aging	47,909	47,909	-
Madison Council on Aging	66,578	66,578	-
Richland Council on Aging	34,000	34,000	-
Tensas Council on Aging	25,020	25,020	-
Union Council on Aging	46,387	46,387	-
Total expenses	753,030	752,878	152
Transfers	152	-	(152)
Change in Net Assets	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 838,123	\$ 838,123	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	3,272	3,272	-
Catahoula Council on Aging	15,761	15,761	-
Concordia Council on Aging	8,456	8,456	-
Grant Council on Aging	25,652	25,652	-
Allen Council on Aging	25,356	25,356	-
Lasalle Council on Aging	19,539	19,539	-
Rapides Senior Center	879	879	-
Winn Council on Aging	22,740	22,740	-
Bateman	360,499	360,499	-
Trio Community Meals	184,759	184,759	-
East Carroll Council on Aging	44,249	44,249	-
Franklin Council on Aging	7,471	7,471	-
Jackson Council on Aging	31,328	31,328	-
Madison Council on Aging	2,947	2,947	-
Richland Council on Aging	29,340	29,340	-
Tensas Council on Aging	32,747	32,747	-
Union Council on Aging	23,128	23,128	-
Total expenses	<u>838,123</u>	<u>838,123</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</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-2

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 1,438,003	\$ 1,438,003	\$ -
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	25,807	25,807	-
Catahoula Council on Aging	1,160	1,160	-
Grant Council on Aging	9,196	9,196	-
Lasalle Council on Aging	1,105	1,105	-
Winn Council on Aging	8,523	8,523	-
Bateman	884,794	884,794	-
Trio Community Meals	458,306	458,306	-
East Carroll Council on Aging	8,160	8,160	-
Franklin Council on Aging	2,601	2,601	-
Madison Council on Aging	16,252	16,252	-
Richland Council on Aging	20,596	20,596	-
Tensas Council on Aging	1,503	1,503	-
Total expenses	<u>1,438,003</u>	<u>1,438,003</u>	<u>-</u>
Tranfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES IIIB

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Allen Council on Aging	-	4,076	(4,076)
Total expenses	<u>-</u>	<u>4,076</u>	<u>(4,076)</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ (4,076)</u>	<u>\$ (4,076)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES IIIC

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Allen Council on Aging	-	9,780	(9,780)
Total expenses	<u>-</u>	<u>9,780</u>	<u>(9,780)</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ (9,780)</u>	<u>\$ (9,780)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES III E

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Companion Care of SW LA	<u>-</u>	<u>2,570</u>	<u>(2,570)</u>
Total expenses	<u>-</u>	<u>2,570</u>	<u>(2,570)</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ (2,570)</u>	<u>\$ (2,570)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES C-2 HDC5

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 328,198</u>	<u>328,198</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Bateman	176,158	176,158	-
Trio Community Meals	152,040	152,040	-
Total expenses	<u>328,198</u>	<u>328,198</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

CARES Vaccine Outreach

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 97,677	97,677	\$ -
<u>Expenses</u>			
Salaries	3,921	7,134	(3,213)
Fringe benefits	1,133	1,132	1
Travel	3,500	4,572	(1,072)
Operating services	7,427	61,714	(54,287)
Operating supplies	1,328	5,073	(3,745)
Other	536	18,052	(17,516)
Total expenses	<u>17,845</u>	<u>97,677</u>	<u>(79,832)</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 79,832</u>	<u>\$ -</u>	<u>\$ (79,832)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan Area Agency Administration For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 129,393	-	\$ (129,393)
<u>Expenses</u>			
Salaries	417	-	417
Fringe benefits	121	-	121
Travel	-	-	-
Operating services	18,079	-	18,079
Operating supplies	360	-	360
Other	110,416	-	110,416
Total expenses	<u>129,393</u>	<u>-</u>	<u>129,393</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan IIIB Support Services For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 363,868	\$ 193,015	\$ (170,853)
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	32,528	32,528	-
Grant Council on Aging	19,842	19,842	-
Legal Service of Cenla	18,194	18,194	-
Lasalle Council on Aging	17,906	4,478	13,428
Rapides Senior Center	70,932	13,286	57,646
Winn Council on Aging	4,500	4,500	-
East Carroll Council on Aging	10,958	10,958	-
Franklin Council on Aging	39,337	39,337	-
Madison Council on Aging	15,936	13,174	2,762
Richland Council on Aging	18,978	16,284	2,694
Tensas Council on Aging	13,965	13,965	-
Union Council on Aging	25,891	6,469	19,422
Total expenses	<u>288,967</u>	<u>193,015</u>	<u>95,952</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 74,901</u>	<u>\$ -</u>	<u>\$ (74,901)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan III C-1 For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 141,124	83,263	\$ (57,861)
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	13,280	13,280	-
Lasalle Council on Aging	7,310	7,310	-
Rapides Senior Center	37,060	19,911	17,149
East Carroll Council on Aging	4,474	4,474	-
Franklin Council on Aging	16,060	16,060	-
Madison Council on Aging	6,506	6,506	-
Richland Council on Aging	7,748	6,311	1,437
Tensas Council on Aging	5,701	5,701	-
Union Council on Aging	10,570	3,710	6,860
Total expenses	<u>108,709</u>	<u>83,263</u>	<u>25,446</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 32,415</u>	<u>\$ -</u>	<u>\$ (32,415)</u>

CENLA AREA AGENCY ON AGING

***Statement of Activities - Budget and Actual
American Rescue Plan III C-2
For the year ended June 30, 2022***

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 356,246</u>	<u>175,072</u>	<u>\$ (181,174)</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	33,523	33,523	-
Lasalle Council on Aging	18,454	18,454	-
East Carroll Council on Aging	11,293	11,293	-
Franklin Council on Aging	40,541	40,541	-
Madison Council on Aging	16,423	16,423	-
Richland Council on Aging	19,558	19,558	-
Tensas Council on Aging	14,392	14,392	-
Union Council on Aging	<u>26,683</u>	<u>20,888</u>	<u>5,795</u>
Total expenses	<u>180,867</u>	<u>175,072</u>	<u>5,795</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u><u>\$ 175,379</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (175,379)</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

American Rescue Plan IIID

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 39,750	-	\$ (39,750)
<u>Expenses</u>			
Salaries	12,536	-	12,536
Fringe benefits	3,624	-	3,624
Travel	2,258	-	2,258
Operating services	19,468	-	19,468
Operating supplies	733	-	733
Other	1,195	-	1,195
Total expenses	<u>39,814</u>	<u>-</u>	<u>39,814</u>
Transfers	<u>64</u>	<u>-</u>	<u>(64)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Rescue Plan III E For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 75,687</u>	<u>\$ 71,910</u>	<u>\$ (3,777)</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	19,701	19,701	-
Companion Care of SW LA	4,791	4,723	68
Faith & Hope Ind. Living	<u>47,486</u>	<u>47,486</u>	<u>-</u>
Total expenses	<u>71,978</u>	<u>71,910</u>	<u>68</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 3,709</u>	<u>\$ -</u>	<u>\$ (3,709)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 496,100	\$ 496,100	\$ -
<u>Expenses</u>			
Bateman	262,886	262,886	-
Trio Community Meals	189,019	189,019	-
Total expenses	<u>451,905</u>	<u>451,905</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 44,195</u>	<u>\$ 44,195</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 63,665	63,665	\$ -
<u>Expenses</u>			
Salaries	22,355	31,451	(9,096)
Fringe benefits	6,463	8,351	(1,888)
Travel	8,243	9,991	(1,748)
Operating services	13,586	6,337	7,249
Operating supplies	11,173	7,328	3,845
Other	1,913	207	1,706
Total expenses	<u>63,733</u>	<u>63,665</u>	<u>68</u>
Transfers	<u>68</u>	<u>-</u>	<u>(68)</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 360,785	\$ 360,785	\$ -
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	36,343	36,343	-
Catahoula Council on Aging	16,485	16,485	-
Concordia Council on Aging	20,564	20,564	-
Grant Council on Aging	20,709	20,709	-
Allen Council on Aging	300	300	-
Lasalle Council on Aging	18,689	18,689	-
Rapides Council on Aging	74,033	74,033	-
Winn Council on Aging	23,920	23,920	-
Companion Care of SW LA	22,538	22,538	-
Faith & Hope Independent Living	126,304	126,304	-
Franklin Council on Aging	300	300	-
Madison Council on Aging	300	300	-
Richland Council on Aging	300	300	-
Total expenses	<u>360,785</u>	<u>360,785</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 45,600	61,510	\$ 15,910
Expenses			
Salaries	670	-	670
Fringe benefits	193	-	193
Travel	-	-	-
Operating services	29,005	-	29,005
Operating supplies	578	-	578
Other	26,954	-	26,954
Total expenses	<u>57,400</u>	<u>-</u>	<u>57,400</u>
Transfers	<u>-</u>	<u>(61,510)</u>	<u>(61,510)</u>
Change in Net Assets	<u>\$ (11,800)</u>	<u>\$ -</u>	<u>\$ 11,800</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 33,067	\$ -	\$ 2,498	\$ 30,569
Office Building	<u>213,447</u>	<u>-</u>	<u>-</u>	<u>213,447</u>
Total	246,514	-	2,498	244,016
Accumulated Depreciation	<u>(95,578)</u>	<u>(10,171)</u>	<u>(2,498)</u>	<u>(103,251)</u>
Property and Equipment, net	<u>\$ 150,936</u>	<u>\$ (10,171)</u>	<u>\$ -</u>	<u>\$ 140,765</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards **For the year ended June 30, 2022**

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Federal Expenditures	Expenditures to Subrecipients
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			
COVID - 19 Title IIIB - Ombudsman	93.044	\$ 37,994	\$ -
COVID - 19, Title IIIB - Support Services	93.044	164,062	164,062
COVID -19 Title IIIB	93.044	4,076	4,076
Title IIIB - Ombudsman	93.044	191,003	-
Title IIIB - Support Services	93.044	640,156	616,472
Subtotal - CFDA 93.044		<u>1,037,291</u>	<u>784,610</u>
Title III, Part C - Nutrition Services:			
COVID - 19 C-2 - ARP	93.045	148,811	148,811
COVID - 19 C-2 CARES HDC5	93.045	328,198	-
COVID - 19 Title IIIC CARES	93.045	9,780	9,780
COVID - 19C-1 - ARP	93.045	70,692	70,692
Title III - Area Agency Administration	93.045	253,186	-
Title III - C-1 Congregate Meals	93.045	617,826	215,600
Title III - C-2 In-Home Delivered Meals	93.045	568,993	37,873
Subtotal - CFDA 93.045		<u>1,997,486</u>	<u>482,756</u>
Nutritional Services Incentive Program	93.053	451,905	-
* Total Aging Cluster		<u>3,486,682</u>	<u>1,267,366</u>
Medicare Enrollment Assistance Program			
Area Agency on Aging	93.071	13,520	-
ADRC	93.071	25,400	-
SHIP	93.071	22,590	-
Subtotal - CFDA 93.071		<u>61,510</u>	<u>-</u>
COVID - 19 National Organizations of State and Local Officials	93.011	97,677	
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	63,665	-
COVID -19 Special Programs for the Aging Discretionary Projects	93.048	34,780	-
National Family Caregiver Support, Title III, Part E			
Title III, Part E	93.052	270,587	14,776
COVID - 19 Title III, Part E	93.052	56,502	158,956
		<u>327,089</u>	<u>173,732</u>
Total Governor's Office of Elderly Affairs		<u>4,071,403</u>	<u>1,441,098</u>
Pass-Through Louisiana Department of Insurance			
CMS Research, Demonstrations and Evaluations	93.779	17,100	-
Total Department of Health and Human Services		<u>4,088,503</u>	<u>1,441,098</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE			
Foster Grandparent Program	94.011	231,132	-
TOTAL		<u>\$ 4,319,635</u>	<u>\$ 1,441,098</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.

* Denotes Major Programs

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, 2022

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

Purpose:

Salary		\$ 95,000
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Benefits:

Insurance	2,212	
Retirement Contributions	<u>3,800</u>	6,012

Reimbursements:

Travel	1,116	
Other	<u>720</u>	<u>1,836</u>

		<u><u>\$ 102,848</u></u>
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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, 2021 through June 30, 2022. 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
December 17, 2022



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Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment 	<p>Applicable policies were in place.</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

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.	The Cenla Area Agency on Aging does not report as a governmental entity.	<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

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Reconciliations were prepared within the required period of time.</p> <p>Reconciliations were reviewed by the executive director.</p> <p>N/A – No transactions were than 12 months from the statement's closing date.</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><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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p>	<p>All activity is conducted at a single facility.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>Drawers and registers are not utilized because collections are typically limited to checks arriving by mail or electronic payments.</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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	An employee other than the receptionist, executive director, or assistant director is responsible for making the bank deposit.	<i>The results did not include any findings or questioned cost.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The receptionist provides a copy of the cash receipt to the assistant director to enter into the general ledger.	<i>The results did not include any findings or questioned cost.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Reconciliations are performed by an internal accountant and approved by the executive director.	<i>The results did not include any findings or questioned cost.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Insurance policies provide blanket coverage for employee theft.	<i>The results did not include any findings or questioned cost.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as		

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A – Deposits were limited to direct deposits.</p> <p>Deposit slips agree with supporting documentation.</p> <p>Deposit letters or confirmations from the payer agree with bank statements.</p> <p>Deposits were made within one business day.</p> <p>Deposits agree with the general ledger.</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><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><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

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).	All payments are processed at a single facility.	<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 assistant director 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 assistant director 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>
d) Either the employee/official responsible for signing checks mails the payment or gives	Either the executive director or internal accountant mail payments once processed.	<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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</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>

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>Management has reported that there are two credit cards available to the Director and the Ombudsman Coordinator.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit statement that includes separate transactions for each card is reviewed and approved by the board president.</p> <p>Finance charges and late fees were not assessed.</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>

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	A total of \$2,613.12 was tested and 96.1% was supported by documentation demonstrating business purpose. No meals were served.	We were unable to locate a single receipt for \$103. However, there was indication on one of the similar receipts for the purpose of this expense.

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by</p>	<p>Reimbursements were consistent with rates adopted by the State for employees and board members. Travel for the Foster Grandparents Program were reimbursed at a rate of 41¢ per mile.</p> <p>No reimbursements were given using actual costs.</p> <p>Documentation demonstrated business purpose.</p> <p>Evidence of approval was present.</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><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>

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>N/A – Based on management's representations, no contracts were initiated or renewed during the current period.</p> <p>N/A – Based on management's representations, no contracts were initiated or renewed during the current period.</p> <p>N/A – Based on management's representations, no contracts were initiated or renewed during the current period.</p> <p>N/A – Based on management's representations, no contracts were initiated or renewed during the current period.</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><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>

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The list was furnished by providing access to the FY 22 binder in the assistant director's office.	<i>The results did not include any findings or questioned cost.</i>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Attendance was properly documented.	<i>The results did not include any findings or questioned cost.</i>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Documentation included evidence of approval.	<i>The results did not include any findings or questioned cost.</i>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave taken was properly reflected in the records.	<i>The results did not include any findings or questioned cost.</i>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	The list was furnished by providing access to the FY 22 binder in the assistant director's office. Cumulative leave due to the employee agreed to the final payment of leave.	<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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.</p> <p>19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.</p>	<p>Appropriate representations were provided.</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

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Training was properly documented.</p> <p>Certifications were properly signed by employees.</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>

Cenla Area Agency on Aging, Inc.
Statewide Agreed-Upon Procedures
Schedule of Procedures, Results and Managements' Response

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No debt was issued or outstanding.	<i>The results did not include any findings or questioned cost.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	No debt was issued or outstanding.	<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

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriation was reported.	<i>The results did not include any findings or questioned cost.</i>
24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	This posting was observed on the main page.	<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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</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><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

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>
27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>
28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<i>The results did not include any findings or questioned cost.</i>