

September 30, 2021

Ms. Sudha R. Jindia, CPA

Engagement Administrator

Louisiana Legislative Auditor

Attached is a resubmitted report for the Avoyelles Progress Action Committee, Inc. for the year ended September 30, 2020. Please replace the original report filed with this corrected copy. The corrections made included several typographical errors and improper use of letterhead on some of the pages. In addition, the reference to Government Auditing Standards was added to the Review Report and the Report on Applying Agreed-Upon Procedures which had inadvertently been omitted on the original copy. Please accept the corrected copy attached to this email. If you have any questions, please call me at 315-253-6501.

Ducote & Company, CPA's

Joan S. Ducote

Certified Public Accountant

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

DUCOTE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
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219 NORTH WASHINGTON STREET
MARKSVILLE, LOUISIANA 71351

AVOYELLES PROGRESS ACTION COMMITTEE, INC.

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

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

We have reviewed the accompanying financial statements of the governmental activities of the Avoyelles Progress Action Committee, Inc., (a non-profit corporation) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of Avoyelles Progress Action Committee, Inc. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Accountants' Conclusion

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

Other Matter Paragraphs

Required Supplementary Information

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

Supplementary Information

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

In accordance with the Louisiana Government Audit Guide and provisions of state law, we have issued a report, dated September 16, 2021, on the results of our agreed-upon procedures.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
September 16, 2021

BASIC FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
ALL PROGRAMS
SEPTEMBER 30, 2020

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$8,663	\$9,997	\$18,660
Due from other programs	<u>39,641</u>	<u>0</u>	<u>39,641</u>
Total current assets	<u>48,304</u>	<u>9,997</u>	<u>58,301</u>
Property, Plant & Equipment (net of accum depreciation)	<u>345</u>	<u>84,174</u>	<u>84,519</u>
Prepaid expenses	<u>3,590</u>	<u>0</u>	<u>3,590</u>
TOTAL ASSETS	<u><u>\$52,239</u></u>	<u><u>\$94,171</u></u>	<u><u>\$146,410</u></u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$632	\$1,570	\$2,202
Advance grant payments	20,000	0	20,000
Due to other programs	0	39,641	39,641
Notes payable, current portion	<u>0</u>	<u>14,524</u>	<u>14,524</u>
Total current liabilities	<u>20,632</u>	<u>55,735</u>	<u>76,367</u>
Long-Term Liabilities			
Notes payable, net of current portion	<u>0</u>	<u>3,456</u>	<u>3,456</u>
Total liabilities	20,632	59,192	79,823
Net Assets			
Unrestricted:			
Program	0	(31,213)	(31,213)
Temporarily restricted:			
Program	31,263	0	31,263
Fixed assets	<u>345</u>	<u>66,194</u>	<u>66,539</u>
Total net assets	<u>31,607</u>	<u>34,981</u>	<u>66,588</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$52,239</u></u>	<u><u>\$94,171</u></u>	<u><u>\$146,410</u></u>

See accompanying notes and accountants' review report.

AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
ALL PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Indirect Federal Programs	Non-Federal Program	Totals Memo Only
Support			
Grants earned	\$228,958	\$0	\$228,958
Other support	<u>0</u>	<u>3,551</u>	<u>3,551</u>
Total Support	<u>228,958</u>	<u>3,551</u>	<u>232,509</u>
Expenses:			
Program Services			
Salaries	106,937	0	106,937
Fringe benefits	7,600	0	7,600
Contractual	10,665	0	10,665
Travel	1,176	0	1,176
Space costs	2,498	0	2,498
Consumable supplies	19,789	0	19,789
Materials/food costs	604	0	604
Other expenses	<u>59,499</u>	<u>10,793</u>	<u>70,292</u>
Total Program Services	<u>208,767</u>	<u>10,793</u>	<u>219,560</u>
Increase (decrease) in unrestricted net assets before operating transfers	20,190	(7,241)	12,949
Operating transfers in (out)	<u>(22,295)</u>	<u>22,295</u>	<u>0</u>
Increase (decrease) in unrestricted net assets	(2,105)	15,054	12,949
Net assets, beginning of year	<u>33,712</u>	<u>19,927</u>	<u>53,639</u>
Net assets, end of year	<u><u>\$31,607</u></u>	<u><u>\$34,981</u></u>	<u><u>\$66,588</u></u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
STATEMENT OF CASH FLOWS
ALL PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Change in net assets	\$(2,105)	\$15,054	\$12,949
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation	768	3,870	4,638
(Increase) decrease in operating assets:			
Other receivable	(9,592)	0	(9,592)
Increase (decrease) in operating liabilities:			
Accounts payable	291	(3,504)	(3,213)
Checks written in excess of bank balances	(699)	0	(699)
Other payables	20,000	6,002	26,002
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>8,663</u>	<u>21,422</u>	<u>30,085</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Principal payments of debt	<u>0</u>	<u>(12,362)</u>	<u>(12,362)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>0</u>	<u>(12,362)</u>	<u>(12,362)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchases of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	8,663	9,060	17,723
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>0</u>	<u>937</u>	<u>937</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$8,663</u></u>	<u><u>\$9,997</u></u>	<u><u>\$18,660</u></u>

See accompanying notes and accounts' review report.

NOTES TO THE FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2020

NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization:

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

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

Nature of Activities:

The primary funding sources and their purposes of APAC are:

Indirect Federal Programs:

Department of Health & Human Services:

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

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

Department of Social Services:

The Temporary Assistance for Needy Families Program (TANF) provides assistance to low income households in the payment of home utility costs. This program had no activity during the fiscal year ended September 30, 2020.

Non-Federal Programs

This accounts for general fund and state appropriated monies to cover other administrative costs of operating the APAC agency. During the year ended September 30, 2020, APAC received no state appropriation monies.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

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

Method of Accounting:

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

Cash Equivalents:

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

Plant, Furniture, Fixtures and Equipment:

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

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

Support and Revenue:

Grant revenues are recognized as follows:

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

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

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

Expenditures:

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

Totals - Memo Only

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

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

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

Donated Services, Material and Facilities:

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

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

Use of Estimates:

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

Fair Value:

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

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

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

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

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

The following are the assets of the Agency that were accounted for at fair value on a recurring basis as of September 30, 2020. This table does not include assets and liabilities that are measured at historical cost or any other basis other than fair value.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

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

Fair Value (Continued):

<u>Description</u>	<u>Fair Value at Reporting Date Using</u>			
	<u>9/30/2020</u>	<u>Quoted Prices In Active Markets For Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Cash/money market funds	\$ 18,660	\$ 18,660	\$ -	\$ -
Certificates of Deposit	-	-	-	-
	<u>\$ 18,660</u>	<u>\$ 18,660</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE B – CASH, INTEREST BEARING DEPOSITS AND INVESTMENTS

At September 30, 2020 cash totaled \$18,660 per the general ledger. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 2020, the Agency accounts were adequately secured from risk by FDIC insurance and securities pledged by the Depositor bank.

NOTE C - INTERPROGRAM RECEIVABLES/PAYABLES

As of September 30, 2020, inter-program receivables/payables consisted of the following:

	<u>Receivable</u>	<u>Payable</u>
Indirect		
CSBG	\$ 14,078	\$ -
Weatherization		-
LIHEAP	25,563	-
Non-Federal Programs		
General Fund	-	39,641
Totals	<u>\$ 39,641</u>	<u>\$ 39,641</u>

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

NOTE D - GRANTS RECEIVABLE

As of September 30, 2020, there were no grants receivable.

NOTE E- GRANT REVENUE BY SOURCE FUNDING

Indirect Federal Programs:	
Community Service Block Grant	\$ 152,569
Department Of Energy Weahterization	0
LIHEAP Energy Assistance	76,389
Total of All Programs	\$ 228,958

NOTE F- PLANT, FURNITURE, FIXTURES AND EQUIPMENT

As of September 30, 2020, all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are considered to be owned by APAC. However, federal funding sources may maintain an equitable interest in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. The equitable interest maintained by the grantor agency decreases as the age of the asset increases. Property and equipment consist of the following:

	Balance 9/30/2019	Additions	Deletions	Balance 9/30/2020
<u>Indirect Federal Programs</u>				
Furniture and Equipment	\$ 92,888	\$ -	\$ (16,457)	\$ 76,431
Less: Accumulated Depr.	(91,775)	(768)	16,457	(76,086)
Net Property and Equipment	\$ 1,113	\$ (768)	\$ -	\$ 345
<u>General Fund</u>				
Building	\$ 217,637	\$ -	\$ -	\$ 217,637
Less: Accumulated Depr.	(129,593)	(3,870)	-	(133,463)
Net Property and Equipment	\$ 88,044	\$ (3,870)	\$ -	\$ 84,174

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

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

NOTE G – CHANGES IN LONG TERM DEBT

The following is a summary of debt transactions of APAC for the year ended September 30, 2020:

	Notes Payable
Long-term payable at October 1, 2019	\$ 30,342
Long-term debt issued	0
Long-term debt retired	(12,362)
	\$ 17,980

General Fund notes payable at September 30, 2020, is composed of the following note:

On May 6, 2002, the Board of Directors of the Avoyelles Progress Action Committee authorized the incurrence of indebtedness in the principal amount of \$156,713 for the purpose of providing the cost of building an administrative facility. The Board of Directors entered into a security agreement with the Union Bank to borrow \$156,713 at an interest rate of 7.75% payable over twenty years. At September 30, 2020, the outstanding principal balance was \$17,980. The annual requirements to amortize the debt outstanding as of September 30, 2020, including interest payments are as follows:

Fiscal Year Ended	Principal	Interest	Total
2021	14,524	924	15,448
2022	3,456	52	3,508
Totals	\$ 17,980	\$ 976	\$ 18,956

NOTE H - BOARD MEMBERS PER DIEM

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

NOTE I - EMPLOYEE BENEFIT PLAN

Avoyelles Progress Action Committee, Inc. (APAC) established a defined contribution salary deferral plan, covering employees of the agency. The plan has been adopted in accordance with Section 403(B) of the Internal Revenue Code. The plan was terminated in 2014.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2020

NOTE J - TAX EXEMPT STATUS REVOCATION

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

NOTE K – COMMITMENTS AND CONTINGENCIES

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

NOTE L – EVALUATION OF SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through September 16, 2021, the date, which the financial statements were available to be issued.

As a result of COVID19 coronavirus, economic uncertainties have arisen which potentially could have a negative impact on operations and funding sources. However, the relative financial impact and duration cannot be reasonably estimated at this time and the Agency is closely monitoring its financial statements for future impacts.

No other material subsequent events have occurred since September 30, 2020, that required recognition or disclosure in the financial statements. No subsequent events occurring after September 16, 2021, have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
COMBINING STATEMENT OF FINANCIAL POSITION
INDIRECT FEDERAL PROGRAMS
SEPTEMBER 30, 2020**

	CSBG Program	LIHEAP Energy Assistance Program	Totals Memo Only
ASSETS			
Current Assets			
Cash and cash equivalents	\$5,556	\$3,107	\$8,663
Prepaid expenses	3,590	0	3,590
Due from other programs	14,077	25,563	39,641
Property, Plant & Equipment			
Property, Plant & Equipment (net of accum depreciation)	345	0	345
TOTAL ASSETS	\$23,568	\$28,670	\$52,239
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$295	\$336	\$632
Advance grant payments	20,000	0	20,000
Due to other programs	0	0	0
Total liabilities	20,295	336	20,631
Net Assets			
Unrestricted	3,273	28,334	31,607
Total net assets	3,273	28,334	31,607
TOTAL LIABILITIES & NET ASSETS	\$23,568	\$28,670	\$52,239

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
COMBINING STATEMENT OF ACTIVITIES
INDIRECT FEDERAL PROGRAMS
SEPTEMBER 30, 2020**

	<u>CSBG Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
Support			
Grants earned	<u>\$152,569</u>	<u>\$76,389</u>	<u>\$228,958</u>
Total Support	<u>152,569</u>	<u>76,389</u>	<u>228,958</u>
Expenses:			
Program Services			
Salaries	67,646	39,291	106,937
Fringe benefits	3,698	3,902	7,600
Contractual	4,765	5,900	10,665
Travel	1,119	57	1,176
Space costs	2,498	0	2,498
Consumable supplies	16,831	2,958	19,789
Materials/food costs	604	0	604
Other expenses	<u>43,572</u>	<u>15,927</u>	<u>59,499</u>
Total Program Services	<u>140,733</u>	<u>68,035</u>	<u>208,767</u>
Increase (decrease) in unrestricted net assets before operating transfers	11,836	8,354	20,190
Operating transfers in (out)	<u>(17,570)</u>	<u>(4,726)</u>	<u>(22,295)</u>
Increase (decrease) in unrestricted net assets	(5,733)	3,628	(2,105)
Net assets, beginning of year	<u>9,006</u>	<u>24,706</u>	<u>33,712</u>
Net assets, end of year	<u>\$3,273</u>	<u>\$28,334</u>	<u>\$31,607</u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
COMBINING STATEMENT OF CASH FLOWS
INDIRECT FEDERAL PROGRAMS
SEPTEMBER 30, 2020**

	<u>CSBG Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Change in net assets	\$(5,733)	\$3,628	\$(2,105)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation	768	0	768
(Increase) decrease in operating assets:			
Other receivable	(9,592)	0	(9,592)
Increase (decrease) in operating liabilities:			
Accounts payable	200	91	291
Checks written in excess of bank balances	(87)	(612)	(699)
Other payables	20,000	0	20,000
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>5,556</u>	<u>3,107</u>	<u>8,663</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,556	3,107	8,663
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$5,556</u>	<u>\$3,107</u>	<u>\$8,663</u>

See accompanying notes and accountants' review report.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended September 30, 2020

Agency Head Name: Brenda Wilmer

	<u>Amount</u>
Salary	\$ 39,444
Benefits-Payroll taxes	3,363
Conference Registration	200
Travel	405
Total	<u>\$ 43,413</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSIVILLE, LOUISIANA
Schedule of Current Year Findings and Responses
For the Year Ended September 30, 2020**

There are no current year findings to report.

**AVOUELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Status of Prior Year Findings
Year Ended September 30, 2020**

There are no prior year findings to report.

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

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

We have performed the procedures enumerated below, which were agreed to by the management of the Avoyelles Progress Action Committee, Inc. and the Legislative Auditor, State of Louisiana, (the specified parties), on Avoyelles Progress Action Committee compliance with certain and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2020 as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide. Avoyelles Progress Action Committee, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

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

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (RS) 39:1551-39:1755 (the state procurement code) or RS 38:2211-2296 (the public bid laws), whichever is applicable, and report whether the expenditures were made in accordance with these laws

No expenditures were made during the twelve months ended June 30, 2020 for materials and supplies exceeding \$30,000, or public works exceeding \$157,700.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

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

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

Management provided us with the required list.

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

No listing was provided.

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

Management provided us with the required list of vendors. There are no outside business interests of board members, employee, and board members' and employees' immediate families.

BUDGETING

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

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

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

Not applicable – See response to agreed-upon procedures (6) above.

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

Not applicable – See response to agreed-upon procedures (6) above.

ACCOUNTING AND REPORTING

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

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All six were coded to the proper fund and general ledger account.

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

Invoices are reviewed and approved by Brenda Wilmer then submitted to Kristy Lachney for payment.

MEETINGS

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

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

DEBT

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

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

ADVANCES AND BONUSES

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

An inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

STATE AUDIT LAW

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

The agency provided for a timely report in accordance with R.S. 24:513

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

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

PRIOR COMMENTS AND RECOMMENDATIONS

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

Our prior year report, December 18, 2020, reported no findings.

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

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

Ducote & Company

Certified Public Accountants

Marksville, Louisiana

September 16, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE

June 23, 2021

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

In connection with your compilation of our financial statements as of December 31, 2021 and for the twelve months then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of August 4, 2021.

PUBLIC BID LAW

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Yes No

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

Yes No

BUDGETING

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No

ACCOUNTING AND REPORTING

All non-exempt government records are available as a public record and have been retained for at least three years, as requires by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92 as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA- RS 24:513.

Yes No

MEETINGS

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

DEBT

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No

ADVANCES AND BONUSES

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

Yes No

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Brenda S. Wilmer
Brenda Wilmer, Director