

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.

MONROE, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2024

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
DECEMBER 31, 2024

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1-4
FINANCIAL STATEMENTS:	
Statement of Financial Position.....	5
Statement of Activities.....	6
Statement of Cash Flows.....	7
Statement of Functional Expenses.....	8-9
Notes to Financial Statements.....	10-19
SUPPLEMENTARY FINANCIAL INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer.....	21
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	22-23
COMPLIANCE REPORTS:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24-25
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance.....	26-29
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	30-32
CORRECTIVE ACTION PLAN - CURRENT YEAR.....	33-34
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS.....	35-36
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES.....	37-39

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ouachita Multi-Purpose Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and related statement of activities, schedule of functional expenses, and cash flows for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ouachita Multi-Purpose Community Action Program, Inc. as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ouachita Multi-Purpose Community Action Program, Inc. 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 opinions.

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 the Ouachita Multi-Purpose Community Action Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ouachita Multi-Purpose Community Action Program, Inc.'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ouachita Multi-Purpose Community Action Program, Inc.'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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*, and the schedule of compensation, benefits and other payments to agency head or chief executive officer are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2025 on our consideration of Ouachita Multi-Purpose Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Ouachita Multi-Purpose Community Action Program, Inc.'s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 17, 2025, on the results of our statewide agreed-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 17, 2025

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED DECEMBER 31, 2024

ASSETS

CURRENT ASSETS

Cash	446,520	
Accounts Receivable - Grants	65,538	
Prepaid Insurance	<u>9,711</u>	

<u>TOTAL CURRENT ASSETS</u>		521,769
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FIXED ASSETS AND PROPERTY

Furniture, Buildings, and Equipment at Cost, Net		<u>2,625</u>
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<u>TOTAL FIXED ASSETS AND PROPERTY</u>		<u>2,625</u>
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<u>TOTAL ASSETS</u>		<u>524,394</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	11,367	
Accrued Expenses	<u>56,242</u>	

<u>TOTAL CURRENT LIABILITIES</u>		67,609
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NET ASSETS

Without Donor Restrictions	456,785	
With Donor Restrictions	<u>-</u>	

<u>TOTAL NET ASSETS</u>		<u>456,785</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>		<u>524,394</u>
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See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
<u>SUPPORT AND REVENUE</u>			
Grants - CSBG	673,266	-	673,266
Grants - LIHEAP	1,865,776	-	1,865,776
Grants - Other	75,000	-	75,000
Special Events (Net)	3,766	-	3,766
Miscellaneous Revenue	9,713	-	9,713
<u>TOTAL SUPPORT AND REVENUE</u>	<u>2,627,521</u>	<u>-0-</u>	<u>2,627,521</u>
<u>EXPENSES</u>			
Program Services:			
CSBG	317,377	-	317,377
OCO	119	-	119
Home Energy Assistance (LIHEAP)	1,789,753	-	1,789,753
<u>TOTAL PROGRAM SERVICES</u>	<u>2,107,249</u>	<u>-0-</u>	<u>2,107,249</u>
<u>SUPPORT SERVICES</u>			
General and Administrative	490,238	-	490,238
<u>TOTAL SUPPORT SERVICES</u>	<u>490,238</u>	<u>-0-</u>	<u>490,238</u>
<u>FUND-RAISING</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL FUND-RAISING</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>TOTAL EXPENSES</u>	<u>2,597,487</u>	<u>-0-</u>	<u>2,597,487</u>
<u>EXCESS (DEFICIT) OF SUPPORT AND REVENUE OVER EXPENSES</u>	<u>30,034</u>	<u>-</u>	<u>30,034</u>
<u>CHANGES IN NET ASSETS</u>			
None	-	-	-
<u>NET ASSETS WITHOUT DONOR RESTRICTIONS</u>			
- BEGINNING OF YEAR	426,751	-0-	426,751
<u>NET ASSETS WITHOUT DONOR RESTRICTIONS</u>			
- END OF YEAR	456,785	-0-	456,785

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2024

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Change in Net Assets	30,034
Adjustments to Reconcile Increase in Net Assets	
To Net Cash Provided (Used) by Operating Activities:	
Depreciation	3,000
(Increase) Decrease in:	
Accounts Receivable - Grants	26,499
Prepaid Expenses	(2,711)
Increase (Decrease) in Operating Liabilities -	
Accounts Payable	9,011
Accrued Liabilities	<u>8,682</u>
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	<u>74,515</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of Fixed Assets	<u>-0-</u>
<u>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	<u>-0-</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>	
None	<u>-</u>
<u>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	<u>-0-</u>
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	<u>74,515</u>
<u>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</u>	<u>372,005</u>
<u>CASH AND CASH EQUIVALENTS - END OF YEAR</u>	<u>446,520</u>
<u>SUPPLEMENTAL CASH BASIS DATA</u>	
Interest Paid	-0-
Income Taxes Paid	-0-

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Home Energy Assistance <u>LIHEAP</u>	<u>OCO</u> G	<u>CSBG</u>
Salaries	7,623	-	141,513
Fringe Benefits	3,208	-	52,273
Travel & Training	-	-	3,507
Occupancy	-	-	24,995
Telephone	-	-	10,543
Insurance	-	-	17,331
Supplies & Postage	9,717	-	8,002
Repairs & Maintenance	8,492	-	6,221
Professional Services	-	-	-
Miscellaneous	70,190	119	52,992
Client Assistance Payments	<u>1,690,523</u>	<u>-</u>	<u>-</u>
<u>TOTAL EXPENSES</u>			
<u>BEFORE DEPRECIATION</u>	1,789,753	119	317,377
<u>DEPRECIATION</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL EXPENSES</u>	<u>1,789,753</u>	<u>119</u>	<u>317,377</u>

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Total Program Services</u>	<u>General And Administrative</u>	<u>Total Expenses</u>
Salaries	149,136	301,566	450,702
Fringe Benefits	55,481	88,160	143,641
Travel & Training	3,507	23,898	27,405
Occupancy	24,995	24,995	49,990
Telephone	10,543	10,465	21,008
Insurance	17,331	3,881	21,212
Supplies & Postage	17,719	7,750	25,469
Repairs & Maintenance	14,713	860	15,573
Professional Services	-	25,663	25,663
Miscellaneous	123,301	-	123,301
Client Assistance Payments	<u>1,690,523</u>	<u>-</u>	<u>1,690,523</u>
 <u>TOTAL EXPENSES</u> <u>BEFORE DEPRECIATION</u>	 2,107,249	 487,238	 2,594,487
 <u>DEPRECIATION</u>	 <u>-</u>	 <u>3,000</u>	 <u>3,000</u>
 <u>TOTAL EXPENSES</u>	 <u>2,107,249</u>	 <u>490,238</u>	 <u>2,597,487</u>

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Nature of Activities

Ouachita Multi-Purpose Community Action Program, Inc. (OMCAP) is a private nonprofit corporation incorporated under the laws of the State of Louisiana. OMCAP is governed by a Board of Directors composed of members from Ouachita Parish. OMCAP operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in Ouachita Parish in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by OMCAP:

Community Services Block Grant (CSBG) (25.62%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor. This grant is accounted for as a contribution and is considered conditional based on the terms of the grant agreement.

Home Energy Assistance Program (71.01%) - Assists low income households to offset the burden of high energy costs. Funding is provided by federal funds passed through the Louisiana Housing Corporation. The Home Energy Assistance Program is a major program for the year ended December 31, 2024. This grant is accounted for as a contribution and is considered conditional based on the terms of the grant agreement.

Ouachita Council of Governments (OCOG) (0.02%) - Accounts for quarterly reimbursements received from the Ouachita Council of Governments for general organization operations. This grant is accounted for as an unconditional contribution based on the terms of the grant.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

A. Nature of Activities (Continued)

General Services (3.35%) - Provides payment of necessary organization expenses not specifically attributable to a grant/contract operated by the organization. Funding is provided by various donations.

B. Method of Accounting

The financial statements of OMCAP have been prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

The financial statements have been prepared in accordance with U.S generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization and the board of directors.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

C. Basis of Presentation (Continued)

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

D. Income Taxes

OMCAP is a nonprofit corporation and is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to OMCAP's tax-exempt purpose is subject to taxation as unrelated business income. OMCAP had no such income for this audit period.

E. 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.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, OMCAP considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

G. Property and Equipment

Acquisitions of buildings, equipment, and improvements and all expenditures for repairs, maintenance, and betterments in excess of \$5,000 that materially prolong the useful lives of assets are capitalized. Capitalized assets are stated at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds there from is subject to federal regulations. The use of assets purchased with federal funds is limited to the purposes intended by the funding agency.

H. Revenue and Support

Contributions received are recorded as support without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as support or revenue without donor restrictions due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned. Revenues are earned when the service is rendered.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

H. Revenue and Support (Continued)

restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

I. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management has determined that fund-raising expenses are not material.

J. Advertising Costs

Advertising costs are expensed as they are incurred. Advertising expenses for the year ended December 31, 2024 are immaterial.

K. Fair Value of Financial Instruments

The carrying amount of cash and cash equivalents and receivables approximates fair value because of the short maturity of these financial instruments.

L. Revenue Recognition

Special Fundraising Event Revenue

The Organization conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participants at the event-the exchange component, and a portion represents a contribution to the Organization. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

L. Revenue Recognition (Continued)

Special Fundraising Event Revenue (Continued)

entertainment provided at special events is measured at the actual cost to the Organization. The contribution component is the excess of the gross proceeds over fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Organization, are recorded as costs of direct donor benefits in the statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Organization. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation(s). Accordingly, the Organization separately presents in its statement of activities and changes in net assets or note to financial statements the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Organization in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For special event fees received before year-end for an event to occur after year-end, the Organization follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS:

The Organization receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditure. The Organization also receives funds as a reimbursement of actual expenditures, and upon a per unit of service provided method. The Organization also receives funds by contributions from both.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS: (Continued)

public and private sources. The loss of any of the large sources could have a negative effect on the Organization. The accounting and reporting of grants is determined by the underlying substance of the transaction. A grant may be accounted for as a contribution, an exchange transaction, or a combination of the two. If it is determined to be a contribution, a grant may be considered a conditional or an unconditional grant.

NOTE 3 - CASH IN BANK:

All funds are in institutions insured by an agency of the federal government. The Organization has pledged securities to cover any uninsured cash balances.

NOTE 4 - CONCENTRATIONS OF CREDIT RISK:

Concentrations of credit risk with respect to grant receivables were limited due to the balance being comprised of amounts due from governmental agencies under contractual terms. As of December 31, 2024, OMCAP had no significant concentrations of credit risk in relation to grant receivables.

NOTE 5 - GRANT RECEIVABLES:

Accounts Receivable - Grants at December 31, 2024 consists of reimbursements for expenses incurred under the various grant programs. The following list presents Accounts Receivable - Grants by fund at December 31, 2024.

	<u>12/31/2024</u>
LIHEAP	65,538
CSBG	<u>-0-</u>
<u>Total</u>	<u>65,538</u>

Management has determined that the allowance for credit loss is not material. Receivables are written off when management deems them not collectible.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2024

NOTE 6 - BOARD OF DIRECTORS' COMPENSATION:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 7 - DONATED SERVICES - VOLUNTEERS:

No amounts have been reported in the financial statements for donated services or volunteers because no objective basis is available to measure the value of such services. Board members receive no compensation for services provided.

NOTE 8 - PROPERTY AND EQUIPMENT:

Details of property and equipment are as follows:

	Beginning Balance <u>1/01/2024</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>12/31/2024</u>
Furniture & Equipment	25,362	-	-	25,362
Accumulated Depreciation	(19,737)	(3,000)	-	(22,737)
Net Property & Equipment	<u>5,625</u>	<u>(3,000)</u>	<u>-0-</u>	<u>2,625</u>

Property and equipment consisted of the following at December 31, 2024:

	Estimated Depreciable <u>Life</u>	Purchased With Federal <u>Funds</u>	Purchased With Non- Federal Funds	<u>Total</u>
Furniture & Equipment	3 - 7 Years	10,362	15,000	25,362
Accumulated Depreciation		(10,362)	(12,375)	(22,737)
Net Investment In Property & Equipment		<u>-0-</u>	<u>2,625</u>	<u>2,625</u>

Depreciation expense for the year ended December 31, 2024 was \$3,000. The straight-line method of depreciation is used to record depreciation.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 9 - RETIREMENT PLAN:

OMCAP participates in a simplified employee pension whereby an amount equal to 7% of the salary of eligible employees is contributed to the plan. The amount contributed by OMCAP for the year ended December 31, 2024 was \$21,060.

NOTE 10 - LEASES:

The Organization leases an administrative building under an operating lease. The rental cost for the year ended December 31, 2024 was \$33,000. There were no commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year as of December 31, 2024. The current lease is currently operating on a month to month basis.

NOTE 11 - ACCRUED EXPENSES:

Accrued expenses consisted of the following at December 31, 2024:

Accrued Leave	23,872
Payroll Taxes and Related Benefits Payable	<u>32,370</u>
<u>Total</u>	<u>56,242</u>

NOTE 12 - RELATED PARTY:

There were no related party transactions during the period ending December 31, 2024.

NOTE 13 - SUBSEQUENT EVENTS:

Events that occur after the statement of financial position date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed after the statement of financial position date require disclosure in the accompanying notes. Management evaluated the activity of the Organization through June 17, 2025, the date the report was available for issue, and concluded that no subsequent events have occurred that would

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 13 - SUBSEQUENT EVENTS: (Continued)

require recognition in the financial statements or disclosures in the notes to the financial statements, except as previously disclosed.

NOTE 15 - IMPAIRMENT OF LONG-LIVED ASSETS:

In accordance with the accounting guidance for the impairment or disposal of long-lived assets, the Organization reviews its property for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized to date.

NOTE 16 - UNCERTAIN TAX POSITIONS:

The non-profit corporation is subject to examination by various taxing authorities, including federal income tax examinations. Management has reviewed the Organization's activities and believes that no additional amounts or disclosures are needed, as the effect of any uncertain tax positions is not material to the financial statements. The tax returns for the years 2024, 2023, 2022, and 2021 are open for examination by various taxing authorities.

NOTE 17 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization's financial assets as of the statement of financial position date of December 31, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2024

NOTE 17 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS: (Continued)

Financial Assets at December 31, 2024	512,058
---------------------------------------	---------

Less those unavailable for general expenditure
within one year, due to:

Donor-Restricted	-
------------------	---

Financial assets availability to meet cash needs for general expenditure, within one year	<u>512,058</u>
--	----------------

In addition to financial assets available to meet general expenditures over the year, OMCAP anticipates covering its general expenditures using the income generated from contractual agreements with governmental agencies.

NOTE 18 - SPECIAL EVENTS:

The Organization held a Banquet during the year ended December 31, 2024. The income and expenses of this event are as follows:

Banquet Income	10,365
Direct Cost of Benefits to Participants (Exchange Transactions)	<u>6,599</u>
Net (Contribution)	<u>3,766</u>

SUPPLEMENTARY FINANCIAL INFORMATION

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE PERIOD ENDED DURING FISCAL YEAR DECEMBER 31, 2024

AGENCY HEAD NAME/TITLE: JOHN RUSSELL, EXECUTIVE DIRECTOR

<u>Purpose</u>	<u>Amount</u>
Salary	63,997
Benefits-insurance	-0-
Benefits-retirement	4,480
Benefits-other (describe) Cell Phone	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	6,519
Travel	-0-
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
 MONROE, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of Health and Human Services</u>			
477 Cluster			
Passed Through Louisiana Workforce Commission			
Community Services Block Grant	93.569	2021N0027	<u>672,167</u>
<u>Total 477 Cluster</u>			<u>672,167</u>
Passed Through Louisiana Housing Finance Agency			
*Low-Income Home Energy Assistance Program	93.568	None	<u>1,865,776</u>
<u>Total U.S. Department of Health and Human Services</u>			<u>1,865,776</u>
<u>TOTAL FEDERAL EXPENDITURES</u>			<u>2,537,943</u>

* Major Program

See accompanying notes to Schedule of Expenditures of Federal Awards.

See Independent Auditors' Report and accompanying notes.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A-BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Ouachita Multi-Purpose Community Action Program, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Ouachita Multi-Purpose Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ouachita Multi-Purpose Community Action Program, Inc.

NOTE B-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Ouachita Multi-Purpose Community Action Program, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C-SUBRECIPIENTS

Ouachita Multi-Purpose Community Action Program, Inc. did not provide federal awards to subrecipients.

See Independent Auditors' Report and accompanying notes.

COMPLIANCE REPORTS

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

VIOLET M. ROUSSEL, CPA, APC
JAY CUTHBERT, CPA, APAC
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, 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 Ouachita Multi-Purpose Community Action Program, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ouachita Multi-Purpose Community Action Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ouachita Multi-Purpose Community Action Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Ouachita Multi-Purpose Community Action Program, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect

and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ouachita Multi-Purpose Community Action Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 non-compliance 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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 17, 2025

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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

To the Board of Directors
Ouachita Multi-Purpose Community Action Program, Inc.
Monroe, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc.'s major federal programs for the year ended December 31, 2024. Ouachita Multi-Purpose Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ouachita Multi-Purpose Community Action Program, Inc. 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 December 31, 2024.

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 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ouachita Multi-Purpose Community Action Program, Inc. 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 compliance for each major federal program. Our audit does not provide a legal determination of Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc., federal programs.

Auditors' 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 Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc.'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 Ouachita Multi-Purpose Community Action Program, Inc.'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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 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. 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 described above. However, material weaknesses in internal control over compliance may exist that not been identified.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Ouachita Multi-Purpose Community Action Program, Inc.'s response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Ouachita Multi-Purpose Community Action Program, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 17, 2025

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.

MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Ouachita Multi-Purpose Community Action Program, Inc. were prepared in accordance with GAAP.
2. No material weaknesses were identified during the audit of the financial statements.
3. There were no instances of noncompliance material to the financial statements of Ouachita Multi-Purpose Community Action Program, Inc.
4. No material weaknesses were identified during the audit of the major federal award program.
5. The auditors' report on compliance for the major federal award program for Ouachita Multi-Purpose Community Action Program, Inc. expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.
7. The program tested as a major program was: Department of Health and Human Services - Low-Income Home Energy Assistance Program CFDA No. 93.568.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Ouachita Multi-Purpose Community Action Program, Inc. was not determined to be a low-risk auditee.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control

There were no findings or questioned costs for internal control for the year ended December 31, 2024.

Compliance

There were no findings or questioned costs for compliance for the year ended December 31, 2024.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-001

CFDA: 93.568 LIHEAP

Criteria:	All clients' applications for assistance should be approved by a supervisor.
Condition:	In two of sixty client files reviewed the clients application was not approved by a management level employee.
Cause:	Oversight in monitoring clients.
Effect:	Client applications may be incompleted or contain errors.
Other Information:	Two of sixty client applications tested were not approved.
Recommendation:	Management should develop policies and procedures to ensure all client applications are approved by at least a management level employee prior to granting the client an award.
Reply:	Management agrees with this finding and will develop policies and procedures to ensure all client application are approved prior to granting the client an award.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2024-002

CFDA: 93.568 LIHEAP

Criteria: LIHEAP Agency Invoice Reports maintained by the Organization should have sufficient supporting documentation that reports the details of the weekly benefits paid to clients.

Condition: LIHEAP Agency Invoice Reports maintained by the Organization did not contain sufficient supporting documentation to agree the details of the weekly benefits paid to the weekly summary report of benefits paid.

Cause: Supporting documentation was misplaced or misfiled. In addition, one weekly report was not documented as reviewed and approved.

Effect: Reports submitted may contain errors.

Questioned Costs: None

Other Information: Five of seven weekly reports tested did not contain sufficient supporting documentation.

Recommendation: Management should ensure all weekly LIHEAP Agency Invoice Reports are reviewed for completeness and correctness and marked as approved prior to filing. All copies maintained should be complete.

Reply: Management agrees with this finding and will develop stronger policies and procedures to ensure sufficient supporting documentation is maintained for each weekly LIHEAP Agency Invoice Report.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.

P.O. BOX 3086
MONROE, LOUISIANA 71210

CORRECTIVE ACTION PLAN - CURRENT YEAR

June 17, 2025

To: The Oversight Agency for Audit
Health and Human Services Department

Ouachita Multi-Purpose Community Action Program, Inc. submits the following corrective action plan for the year ended December 31, 2024.

Independent Public Accounting Firm: Johnson, Perry, Roussel & Cuthbert, LLP,
3007 Armand Street, Monroe, LA 71201.

Findings from the December 31, 2024 schedule of findings and questioned costs are discussed below:

FINDINGS - FEDERAL AWARDS PROGRAMS

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM

2024-001 Internal Control over Eligibility

Recommendation: Management should develop policies and procedures to ensure all clients have their applications approved by a supervisor that is at least a management level employee prior to granting the client an award.

Action Taken: Management is currently working to develop policies and procedures to ensure all client applications are approved by a supervisor that is at least a management level employee prior to granting the client an award.

2024-002 Internal Control over LIHEAP Agency Invoice Reports

Recommendation: Management should document the approval process by having the reviewer sign each weekly report.

Action Taken: Management will have the employee responsible for the review of the LIHEAP Agency Invoice Reports sign each weekly report as approved.

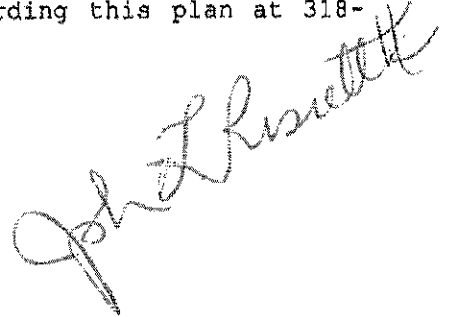
OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.

P.O. BOX 3086
MONROE, LOUISIANA 71210

Please contact John Russell with any questions regarding this plan at 318-322-7151.

Sincerely,

Executive Director
Ouachita Multi-Purpose Community Action Program, Inc.

A handwritten signature in cursive script, appearing to read "John Russell", is written diagonally across the right side of the page, overlapping the typed name and title.

OUACHITA MULTI-PURPOSE COMMUNITY ACTION PROGRAM, INC.

P.O. BOX 3086
MONROE, LOUISIANA 71210

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

SECTION I - Internal Control

2023-003

Finding: Clients that are relatives of employees are not required to be approved by a management level employee or a supervisor of the employee and on occasion are approved by the employee's subordinates.

Status: Cleared

2023-004

Finding: There was no verification of the approval on the LIHEAP Agency Invoice Reports.

Status: Uncleared

SECTION II - Compliance

2023-001

Finding: A relative of the LIHEAP Manager of the Organization received benefits that helped to pay utility bills without following the policies and procedures of the Organization's LIHEAP program. Specifically, the relative was not required to make an appointment and come into the office to file for benefits as is required by policy. Additionally, the client's file did not contain the Organization's form authorizing another party to act on their behalf. The signatures on the two case files in question were dated June 28, 2023 and December 18, 2023, and did not appear to match the signatures on the same client's application when there was evidence that the person came into the office to complete application for a separate case in 2024.

Status: Cleared

2023-003

Finding: LIHEAP Agency Invoice Reports maintained by the Organization did not contain sufficient supporting documentation to agree with the details of the weekly benefits paid to the weekly summary reports of benefits paid.

Status: Cleared

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Ouachita Multi-Purpose Community Action Program, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the year ended December 31, 2024. Ouachita Multi-Purpose Community Action Program, Inc.'s management is responsible for those (C/C) areas identified in the SAUPs.

Ouachita Multi-Purpose Community Action Program, Inc. 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 year ended December 31, 2024. 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.

The procedures and associated findings are as follows:

1. Written Policies and Procedures

A. Obtain and inspect the Organization's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

I) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

- II) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
- III) **Disbursements**, including processing, reviewing, and approving.
- IV) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- V) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- VI) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- VII) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage.
- VIII) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- IX) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- X) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- XI) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of

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

XII) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: The written policies do not include information technology disaster recovery/business continuity.

Except as otherwise stated, no other exceptions were identified in the performance of the procedures listed above.

3. Bank Reconciliations

A. Obtain a listing of the Organization's 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:

I) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

II) 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 within one month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

III) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months at the end of the statement closing date.

Findings: One of five bank accounts tested have outstanding transactions greater than twelve months that have not been researched or investigated.

No other exceptions noted.

We were engaged by Ouachita Multi-Purpose Community Action Program, Inc. 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 Ouachita Multi-Purpose Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is included 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.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
June 17, 2025