

July 29, 2024

Louisiana Legislative Auditor
1600 North Street
Baton Rouge, LA 70804-93697

RE: Avoyelles Progress Action Committee, Inc – ID #8161

The Avoyelles Progress Action Committee, Inc.'s financial statement review for the period ending September 30, 2023, dated March 28, 2024, failed to fully comply with ASU 2016-14.

The attached revised report for the period ending September 30, 2023 includes the Statement of Functional Expenses and a note disclosure regarding Liquidity of Available Resources and Functional Allocation of Expenses.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

DUCOTE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
P O BOX 309
219 NORTH WASHINGTON STREET
MARKSVILLE, LOUISIANA 71351

AVOYELLES PROGRESS ACTION COMMITTEE, INC.

TABLE OF CONTENTS

	<u>Page No.</u>
ACCOUNTANTS' REVIEW REPORT	1-2
BASIC FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
NOTES TO FINANCIAL STATEMENTS	8-13
SUPPLEMENTAL INFORMATION:	
Combining Statement of Financial Position	16
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	17
SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES	18
STATUS OF PRIOR YEAR FINDINGS	19
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES	20 - 23
LOUISIANA ATTESTATION QUESTIONNAIRE	25 - 25

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

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

We have reviewed the accompanying financial statements of the Avoyelles Progress Action Committee, Inc., (a non-profit corporation) which comprise the statement of financial position as of September 30, 2023, and the related statements of activities and cash flows for the years then ended, and the related notes to the 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. 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.

We are required to be independent of the Avoyelles Progress Action Committee, Inc., and to meet out other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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.

Required Supplementary Information

Management has omitted the Management Discussion and Analysis 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 16-17 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 March 28, 2024, on the results of our agreed-upon procedures.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
March 28, 2024, except as to
the Statement of Function Expenses
and Notes (7) and (10), which are
dated July 29, 2024

BASIC FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Financial Position
September 30, 2023

ASSETS	
Current Assets:	
Cash	\$ 40,117
Grants receivable	7,121
Prepaid expenses	649
Property and equipment, net	<u>72,681</u>
Total Assets	<u><u>\$ 120,568</u></u>
LIABILITIES AND NET ASSETS	
Liabilities -	
Current Liabilities:	
Bank overdraft	\$ 169
Accounts Payable	<u>3,874</u>
Total current liabilities	<u>4,043</u>
Total liabilities	4,043
Net assets:	
Without donor restrictions	
Total Net Assets	<u>116,525</u>
Total Liabilities and Net Assets	<u><u>\$ 120,568</u></u>

See accompanying notes and accountants review report

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Activities
September 30, 2023

Change in net assets without donor restrictions	
Support:	
Government grants	\$ 343,104
Miscellaneous income	<u>1,306</u>
Total support without donor restrictions	344,410
Expenses:	
Program services -	
CSBG Program	186,900
LIHEAP Energy Assistance Program	<u>58,537</u>
Total program services	245,437
Support Services -	
Management and General	<u>67,073</u>
Total expenses	312,510
Change in net assets without donor restrictions	31,900
Net assets, beginning of year	<u>84,625</u>
Net assets, end of year	<u><u>\$ 116,525</u></u>

AVOUELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Statement of Functional Expenses
September 30, 2023

	<u>Program Services</u>			
	<u>CSBG Programs</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 61,163	\$ 43,336	\$ 50,814	\$ 155,313
Payroll Taxes	5,315	4,830	4,233	14,378
Dues and subscriptions	-	-	2,777	2,777
Advertising and promotion	3,133	815	-	3,948
Office Expenses	20,454	-	730	21,184
Information Technology	3,313	822	-	4,135
Professional Services	6,475	-	-	6,475
Utilities	5,004	-	1,217	6,221
Insurance	13,816	4,033	1,606	19,455
Repairs and Maintenance	21,850	52	-	21,902
Travel and Transportation	1,531	702	-	2,233
Depreciation	61	-	3,870	3,931
Community Assistance	36,336	3,947	-	40,283
Other expenses	8,449	-	1,826	10,275
Total expenses	<u>\$ 186,900</u>	<u>\$ 58,537</u>	<u>\$ 67,073</u>	<u>\$ 312,510</u>

AVOYELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Combining Statement of Cash Flows
September 30, 2023

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ 31,900
Adjustments to reconcile changes in net assets to cash provided by operating activities:	
Depreciation	3,931
(Increase) decrease in operating assets	(7,121)
Increase (decrease) in operating liabilities	(21,100)
Checks written in excess of bank balances	<u>167</u>
Net cash provided by operating activities	<u>7,777</u>
Net change in cash	7,777
Cash and cash equivalents, beginnings	<u>32,340</u>
Cash and cash equivalents, ending	<u><u>\$ 40,117</u></u>

See accompanying notes and accountants review report

NOTES TO THE FINANCIAL STATEMENTS

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2023

(1) Summary of Significant Accounting Policies

A. Nature of Activities

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 disadvantaged 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.

B. Financial Statement Presentation

The Avoyelles Progress Action Committee, Inc. reports information regarding its financial position and activities according to two classes of net assets: Net Assets without Donor Restrictions and Net Assets with Donor Restrictions.

The financial statements of the Avoyelles Progress Action Committee, Inc., have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

C. Cash Equivalents

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

D. Fixed Assets and Depreciation

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

E. Net Assets

The net assets of APAC and changes wherein are classified and reported as follows:

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some restrictions may be temporary in nature and satisfied by actions of APAC's board or management or by the passage of time.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements
September 30, 2023

E. Net Assets (Continued)

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed or grantor-imposed restrictions which may be used for any purpose of the Board or management in performing the primary objectives of APAC. These net assets may be used at the discretion of APAC's Board or management.

F. Revenue and Expense Recognition

APAC recognizes revenues on the accrual basis of accounting. Program reimbursements and grants are recorded as revenue when earned. Substantially all other revenues are recorded when received. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

G. Functional Allocation of Expenses

The costs of providing various programs and other 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 based on specific identification.

H. Income Taxes

APAC qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is not classified by the Internal Revenue Service (IRS) as a private foundation. Accounting principles generally accepted in the United States of America require APAC's management to evaluate tax positions taken and recognize a tax liability or asset if APAC has undertaken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken and has concluded that as of September 30, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. APAC is subject to routing audit by taxing jurisdictions; however, there are currently no audits for any tax period in progress.

I. Statement of Cash Flows

APAC considers all highly liquid investments with maturity of three months or less at the date of acquisition to be cash equivalents

J. Advertising

Advertising costs are expensed as incurred. Total advertising expense was \$3,948 for the year ended September 30, 2023.

K. Use of Estimates

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

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2023

(2) Grants Receivable

Grants receivable totaling \$7,121 consisted of amounts due from the U.S. Department of Health and Human Services, through the Administration for Children and Families for expenses incurred under the Low-Income Home Energy Assistance Program (LIHEAP) during the year ended September 30, 2023.

(3) Grant Revenue by Source Funding

Community Service Block Grant	\$ 236,153
Low-Income Home Energy Assistance Grant	<u>106,951</u>
Total	<u>\$ 343,104</u>

(4) Concentration of Credit Risk

APAC maintains cash account balances at financial institutions, which at times may exceed federally insurance limits. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2023, APAC's cash balances of \$52,521 were fully secured and therefore, not exposed to custodial credit risk.

(5) Property and Equipment

Property and equipment consisted of the following at September 30, 2023:

	Balance 9/30/2022	Additions	Deletions	Balance 9/30/2023
Building	\$ 217,637			\$ 217,637
Furniture and Equipment	76,431	\$ -	\$ -	76,431
Less: Accumulated Depr.	<u>(217,456)</u>	<u>(3,931)</u>	<u>-</u>	<u>(221,387)</u>
Net Property and Equipment	<u>\$ 76,612</u>	<u>\$ (3,931)</u>	<u>\$ -</u>	<u>\$ 72,681</u>

As of September 30, 2023, all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are 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:

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, 2023

(6) Concentrations

APAC receives substantial amount of its supports from U.S. Department of Health and Human Services – Community Services Block Grant and Low Income Home Energy Assistance Program. A significant reduction in the level of this support or suspension in funding may have a substantial impact on the continuing operations of APAC.

(7) Liquidity and Availability of Resources

APAC's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	\$ 40,117
Grants Receivable	7,121
Prepaid Expenses	<u>649</u>
Total current assets	<u>\$ 47,887</u>

As part of APAC's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(8) Compensation Paid to Board Members

Members of the Board of Directors of the Avoyelles Progress Action Committee, Inc receive no compensation and are reimbursed only for expenses incurred relating to Avoyelles Progress Action Committee, Inc.'s business, which must have appropriate supporting documentation.

(9) 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.

(10) Revised Financial Report

In the original financial report for the fiscal year ended September 30, 2023, dated March 28, 2024, failed to fully comply with ASU 2016-14. This revision has no impact on the actual financial statement results as previously reported.

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Notes to the Financial Statements (continued)
September 30, 2023

(11) Evaluation of Subsequent Events

The Agency has evaluated subsequent events through July 29, 2024, the date, which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

AVOYELLES PROGRESS ACTION COMMITTEE, INC.
Individual Program/ Funds
For the Year Ended September 30, 2023

Community Services Block Grant

To account for the receipt and expenditure of funds received from the U.S. Department of Health and Human Services which provides homeless programs help to defray a portion of APAC's administrative costs as well as to provide various program services to the needy.

Low Income Home Energy Assistance Program (LIHEAP)

To account for the receipt and expenditure of funds received from the U.S. Department of Health and Human Services which provides assistance to low-income households in the payment of home utility costs during high energy usage periods of the year

General Fund

To account for general fund and state appropriated funds to cover other administrative costs of operating APAC.

AVOUELLES PROGRESS ACTION COMMITTEE
Marksville, Louisiana

Combining Statement of Financial Position
September 30, 2023

	CSBG Program	LIHEAP Energy Assistance Program	General Fund	Total
ASSETS				
Current Assets:				
Cash	\$ 22,178	\$ 9,901	\$ 8,038	\$ 40,117
Grants receivable	-	7,121	-	7,121
Prepaid expenses	649	-	-	649
Property and equipment, net	117	-	72,564	72,681
Total Assets	\$ 22,944	\$ 17,022	\$ 80,602	\$ 120,568
 LIABILITIES AND NET ASSETS				
Liabilities -				
Current Liabilities:				
Bank overdraft	\$ -	\$ -	\$ 169	\$ 169
Accounts Payable	-	-	3,874	3,874
Total current liabilities	-	-	4,043	4,043
Total liabilities	-	-	4,043	4,043
Net assets:				
Without donor restrictions	22,944	17,022	76,559	116,525
Total Net Assets	22,944	17,022	76,559	116,525
Total Liabilities and Net Assets	\$ 22,944	\$ 17,022	\$ 80,602	\$ 120,568

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, 2023

Agency Head Name: Brenda Wilmer

	<u>Amount</u>
Salary	\$ 50,814
Benefits-Payroll taxes	4,233
Travel	389
Other	200
Total	<u>\$ 55,636</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
MARKSVILLE, LOUISIANA
Schedule of Current Year Findings and Responses
For the Year Ended September 30, 2023**

No Findings to report

**AVOYELLES PROGRESS ACTION COMMITTEE, INC
 MARKSVILLE, LOUISIANA
 Status of Prior Year Findings
 Year Ended September 30, 2023**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
None reported				

**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, 2023 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 \$60,000, or public works exceeding \$250,000. 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 September 30, 2023, for materials and supplies exceeding \$60,000, or public works exceeding \$250,000.

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 a listing of all employees paid during the period under examination.

Management provided us with a listing of all employees paid during the period under examination.

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

None of the employees included on the list of employees provided by management for agreed-upon procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.

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 the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

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 Procedure 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 Procedure 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 randomly selected six items from the disbursement population and examined applicable supporting documentation.

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

All of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of cancelled check images indicated that each payment in accordance with management's policies and procedures.

MEETINGS

10. Obtain evidence from management to support that agenda 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 in violation of Section 14 of the 1974 Louisiana Constitution, R.S.:138, and AG Opinion 79-729.

STATE AUDIT LAW

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

The agency provided a timely report by the statutory deadline.

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.

Management's representation was obtained noting no prior year exceptions.

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
March 28, 2024

LOUISIANA ATTESTATION QUESTIONNAIRE

October 31, 2023

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

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

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 R.S. 42:1101-1124.

Yes No N/A

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 R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (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).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No N/A

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 R.S. 39:1410.60-1410.65.

Yes No N/A

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, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

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

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

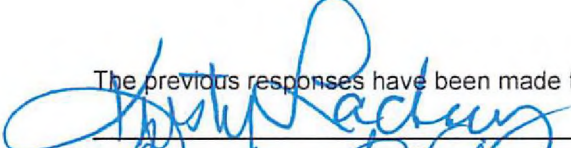
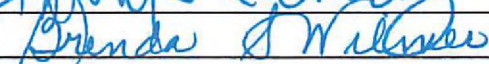
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

 Secretary 10/31/23 Date
 President 10/31/23 Date