



ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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October 26, 2022

Independent Auditors' Report

To the Board of Commissioners
Rapides Area Planning Commission

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund, of the Rapides Area Planning Commission as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Rapides Area Planning Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Rapides Area Planning Commission, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Rapides Area Planning Commission 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 Rapides Area Planning Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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



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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 Rapides Area Planning Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rapides Area Planning Commission'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information described in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Area Planning Commission's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic 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 October 26, 2022, on our consideration of the Rapides Area Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Rapides Area Planning Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rapides Area Planning Commission's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants



This section of the annual financial report presents our discussion and analysis of the Planning Commission’s financial performance during the fiscal year ended June 30, 2022, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Planning Commission’s financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Planning Commission as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Planning Commission’s assets and all of the Planning Commission’s liabilities. All of the Planning Commission’s activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Planning Commission’s most significant activities and are not intended to provide information for the Planning Commission as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Planning Commission’s funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Planning Commission’s finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE PLANNING COMMISSION AS A WHOLE

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

	For the Year Ended June 30,	
	2022	2021
<u>Assets:</u>		
Cash	\$ 441,364	\$ 532,272
Receivables	446,268	144,302
Capital Assets and Leased Premises	352,149	401,141
Total Assets	1,239,781	1,077,715
<u>Liabilities:</u>		
Current Liabilities	289,577	35,959
Compensated Absences	108,959	106,182
Lease Obligation		
Due within one year	38,558	37,049
Due in more than one year	275,031	313,589
Total Liabilities	712,125	492,779



Management's Discussion and Analysis
June 30, 2022

	For the Year	
	Ended June 30,	
	2022	2021
<u>Net Position:</u>		
Invested in Capital Assets	38,560	50,503
Unrestricted	489,096	534,433
Total Net Position	<u>\$ 527,656</u>	<u>\$ 584,936</u>

As the presentation appearing above demonstrates, with the exception of 7.3% invested in capital assets, the Planning Commission's net position is unrestricted and may be used to meet the Planning Commission's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year	
	Ended June 30,	
	2022	2021
<u>Revenues:</u>		
Program Revenue:		
Charges For Services	\$ 1,327,172	\$ 1,248,617
Operating Grants and Contributions	1,203,313	1,001,065
Capital Grants and Contributions	---	---
General Revenue:		
Membership Dues	48,204	52,134
Other	10,178	9,819
Total Revenue	<u>2,588,867</u>	<u>2,311,635</u>
<u>Expenses:</u>		
Program Expenses:		
Metropolitan Area Transportation Planning	249,497	227,467
Transit Planning	214,190	277,749
MPA Watershed Model	257,352	83,065
Rock Island Greenway	7,325	15,169
Public Outreach Model	9,281	31,994
Travel Demand Management	50,816	49,184
Long Range Transportation	216,388	319,456
Regional Safety Study	156,765	137,983
Flood Mitigation Assistance	240,018	----
Other	----	5,393
General Planning and Code Enforcement	1,244,515	1,047,388
Total Expenses	<u>2,646,147</u>	<u>2,194,848</u>
Change in Net Position	(57,280)	116,787
Net Position Beginning	<u>584,936</u>	<u>468,149</u>
Net Position Ending	<u>\$ 527,656</u>	<u>\$ 584,936</u>

As the accompanying presentation demonstrates, the Planning Commission has experienced a change in net position amounting to 10.9%. The change is attributable to using a portion of reserves to enhance services.

FINANCIAL ANALYSIS OF THE PLANNING COMMISSION'S FUNDS

For the year ended June 30, 2022, differences between the government-wide presentation and the fund financial statements were limited to reporting the liability for compensated absences and balances resulting from capital assets in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund to have a budget. For the year ended June 30, 2022, the budget was amended to address changes in the availability of funds that were not anticipated when the original budget was prepared.

CAPITAL ASSET ADMINISTRATION

For the year ended June 30, 2022, capital asset activities were limited to depreciating existing capital assets and amortizing leaseholds.

DEBT ADMINISTRATION

For the year ended June 30, 2022, long-term obligations were limited to the responsibility for lease payments incurred in connection with occupancy of a leased facility.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.



Statement of Net Position
June 30, 2022

	Governmental Activities
<u>Assets</u>	
Cash and Cash Equivalents	\$ 441,364
Receivables (net)	446,268
Leased Premises	297,298
Capital Assets - Depreciable	54,851
Total Assets	1,239,781
 <u>Liabilities</u>	
Accounts Payable	255,769
Other Current Liabilities	33,808
Long-term Liabilities	
Compensated Absences	108,959
Lease Obligation	
Due within one year	38,558
Due in more than one year	275,031
Total Liabilities	712,125
 <u>Net Position</u>	
Invested in Capital Assets	38,560
Unrestricted	489,096
Total Net Position (deficit)	\$ 527,656

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



Statement of Activities

For the Year Ended June 30, 2022

	<u>Expenses</u>	<u>Indirect Expense Allocation</u>	<u>Program Revenue</u>			<u>Net (Expenses) Revenue and Changes in Net Position</u>
			<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental Activities</u>						
Public Safety						
DOTD Programs						
Metropolitan Area Transportation						
Planning	\$ 117,405	\$ 132,092	\$ -	\$ 195,286	\$ -	\$ (54,211)
Transit Planning						
General	23,640	26,596	-	40,255	-	(9,981)
Human Services Coordination	8,494	9,537	-	15,000	-	(3,031)
Regional	68,737	77,186	-	116,379	-	(29,544)
MPA Watershed Model	121,226	136,126	-	205,066	-	(52,286)
Rock Island Greenway	3,450	3,875	-	5,847	-	(1,478)
Public Outreach Model	4,372	4,909	-	7,425	-	(1,856)
Travel Demand Management	23,937	26,879	-	50,840	-	24
Long Range Transportation	101,930	114,458	-	185,249	-	(31,139)
Regional Safety Study	73,844	82,921	-	156,765	-	-
GOHSEP Programs						
Flood Mitigation Assistance	240,018	-	25,023	225,201	-	10,206
General Planning and Code Enforcement						
	<u>1,859,094</u>	<u>(614,579)</u>	<u>1,302,149</u>	<u>-</u>	<u>-</u>	<u>57,634</u>
Total Governmental Activities	<u>2,646,147</u>	<u>-</u>	<u>1,327,172</u>	<u>1,203,313</u>	<u>-</u>	<u>(115,662)</u>
General Revenues						
						48,204
						10,178
						<u>58,382</u>
						(57,280)
						<u>584,936</u>
						<u>\$ 527,656</u>

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



Balance Sheet - Governmental Funds
June 30, 2022

	General	Flood Mitigation Assistance	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 412,760	\$ 28,604	\$ 441,364
Receivables	221,067	225,201	446,268
Due From Other Funds	-	3,903	3,903
Total assets	\$ 633,827	\$ 257,708	\$ 891,535
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	\$ 15,751	\$ 240,018	\$ 255,769
Other Liabilities	16,118	17,690	33,808
Due To Other Funds	3,903	-	3,903
Total liabilities	35,772	257,708	293,480
Fund Balance			
Unassigned	598,055	-	598,055
Total Fund Balances	598,055	-	598,055
Total Liabilities and Fund Balance	\$ 633,827	\$ 257,708	\$ 891,535

Reconciliation of Governmental Fund Balance to Net Position	
Total Fund Balances - Governmental Funds	\$ 598,055
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(422,547)
Capital assets and rights acquired under leasing arrangements are not financial resources and therefore are not reported in the funds.	352,148
Net Position of Governmental Activities	\$ 527,656

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



**Statement of Revenue, Expenditures and
Changes in Fund Balance - Governmental Funds**

For the Year Ended June 30, 2022

	General	Flood Mitigation Assistance	Total Governmental Funds
Revenues:			
Intergovernmental			
Dues	\$ 48,204	\$ -	\$ 48,204
Operating Grants and Contributions			
DOTD Projects			
Metropolitan Area Transportation Plan	195,286	-	195,286
Transit Planning	171,634	-	171,634
MPA Watershed Model	205,066	-	205,066
Rock Island Greenway	5,847	-	5,847
Public Outreach Model	7,425	-	7,425
Travel Demand Management	50,840	-	50,840
Long Range Transportation	185,249	-	185,249
Regional Safety Study	156,765	-	156,765
Flood Mitigation Assistance	-	225,201	225,201
Fees General Planning and Code Enforcement			
Building Code Enforcement	1,264,787	-	1,264,787
Other Development Fees	47,568	25,022	72,590
Other	10,178	-	10,178
Total Revenues	2,348,849	250,223	2,599,072
Expenditures:			
Current			
Metropolitan Area Transportation Planning	249,497	-	249,497
Transit Planning	214,190	-	214,190
MPA Watershed Model	257,352	-	257,352
Rock Island Greenway	7,325	-	7,325
Public Outreach Model	9,281	-	9,281
Travel Demand Management	50,816	-	50,816
Long Range Transportation	216,388	-	216,388
Regional Safety Study	156,765	-	156,765
General Planning and Code Enforcement	1,229,796	-	1,229,796
Flood Mitigation Assistance	-	250,223	250,223
Capital Expenditures			
Total expenditures	2,391,410	250,223	2,641,633
Net Change in Fund Balances	(42,561)	-	(42,561)
Fund balance - Beginning of Year	640,616	-	640,616
Fund balance - End of Year	\$ 598,055	\$ -	\$ 598,055

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



**Reconciliation of the Statement of
 Revenues, Expenditures, and Changes in
 Fund Balances to the Statement of Activities**
For the Year Ended June 30, 2022

Change in Fund Balances - Governmental Funds		\$ (42,561)
Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exist between when transactions affect the governmental funds and government-wide activities.		(7,212)
Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	(7,507)	(7,507)
Change in Net Position - Government-Wide Statement of Activities		\$ (57,280)

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



NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law allows one or more political subdivisions to establish regional planning areas. The Rapides Area Planning Commission was formed by the joint action of the Rapides Parish Police Jury and various municipalities located within the Parish. The Planning Commission is governed by a Board of Commissioners composed of representatives appointed by the participating political subdivisions. Accounting and financial reporting policies utilized by the Planning Commission are described as follows:

Financial Reporting Entity

The Planning Commission is considered a legally separate stand-alone government as defined by Governmental Accounting Standards. The reporting entity is composed of the activities that are under the direct control of the Board of Commissioners. The Planning Commission is not financially accountable for any organizations that maintain separate legal standing; therefore, it has no component units.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Planning Commission's operations as governmental activities. Governmental activities involve government services that are normally supported by fees and intergovernmental revenues.

The government-wide and fund financial statements present the Planning Commission's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Planning Commission as a whole. The effect of any interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and most grants. Indirect expenses are allocated to programs based on detailed time and attendance record maintained by the Planning Commission's staff.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Planning Commission's major funds are limited the general fund, which is used for all operations.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources



Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end or due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

The preparation of financial statement 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.

Budget Practices

The Planning Commission adopts a budget for each fiscal year as prescribed by State Law. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five to ten years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of deposit arrangements.

Compensated Absences

Permanent employees are eligible to receive paid vacation. Based on seniority, full time employees earn between 8 and 14 hours of vacation each month. In addition, employees are allowed to accumulate up to 240 hours of vested vacation benefits.

Indirect Expense Allocations

Under the terms of various grant arrangements, the Planning Commission is eligible to receive reimbursement for direct labor and indirect costs that are based on a predetermined percentage of direct labor. Reimbursements earned as a result of applying the predetermined indirect costs rate are presented as indirect expense allocations in the accompanying Statement of Activities.



NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At June 30, 2022, the Rapides Area Planning Commission has \$482,659 in deposits (available bank balance) and these deposits are secured by FDIC coverage in the amount of \$250,000 and pledged securities with a market value sufficient to cover the remaining balance.

NOTE 3 - RECEIVABLES

At June 30, 2022, consisted entirely of amounts due from governmental sources, which are described as follows:

	General Fund	Flood Mitigation Assistance	Total
<u>Intergovernmental</u>			
Department of Transportation and Development	\$ 210,580	\$ ----	\$ 210,580
Department of Homeland Security	----	225,201	225,201
Other	10,487	----	10,487
 Total Receivables	 \$ 221,067	 \$ 225,201	 \$ 446,268

NOTE 4 – CAPITAL ASSETS

A summary of the Planning Commission’s capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Furniture, Fixtures and Equipment	\$ 115,527	\$ ----	\$ ----	\$ 115,527
Leasehold Improvements	68,778	----	----	68,778
Less Accumulated Depreciation	(121,947)	(7,507)	----	(129,454)
 Total Net of Depreciation	 \$ 62,358	 \$ (7,507)	 \$ ----	 \$ 54,851

NOTE 5 – PAYABLES

At June 30, 2022, accounts payable are summarized as follows.

	General Fund	Flood Mitigation Assistance	Total
Vendors	\$ 15,751	\$ ----	\$ 15,751
Mitigation Contractors	----	222,510	222,510
Mitigation Consultants	----	16,500	16,500
Other	----	1,008	1,008
 Total	 \$ 15,751	 \$ 240,018	 \$ 255,769



NOTE 6 – ACCRUED LEAVE

Long-term liabilities are limited to accrued leave earned by employees. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 106,182
Net Increase (Decrease)	<u>2,777</u>
Ending Balance	<u>\$ 108,959</u>

NOTE 7 – GRANT COMPLIANCE CONTINGENCIES

The Planning Commission provides professional services and project management services to programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 8 - RISK MANAGEMENT

The Planning Commission is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Planning Commission insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 9 - BOARD MEMBER COMPENSATION

The Board of Commissioners is composed of volunteers that serve without compensation.

NOTE 10 – RETIREMENT PLAN

Employees are eligible to participate in a defined contribution retirement plan. Under the terms of the plan, employees are allowed to contribute a portion of their compensation to the plan. In addition, the Planning Commission provides an employer match of up to 3% of the employee's compensation. Contributions for the year ended June 30, 2022 are summarized as follows:

Employee Contributions	\$ 35,758
Employer Match	<u>31,383</u>
Total Contributions	<u>\$ 67,141</u>

NOTE 11 – LEASING

On January 11, 2019, a lease agreement was executed that allows the Planning Commission to occupy an office facility for a period of ten years. Under the terms of the agreement, the ten year period begins when renovations are completed and the facility is available for occupancy. Throughout the initial ten year term, \$4,200 lease payments are due on a monthly basis. Based on these terms, the value of the leased premises has been determined as follows:

Leased Premises	\$ 414,835
Accumulated Amortization	<u>117,537</u>
Leased Premises (Net of Accumulated Amortization)	<u>\$ 297,298</u>

The lease obligation at year end is summarized below:



Lease obligation	\$ 313,589
Portion Due Within One Year	<u>38,558</u>
Portion Due Within More Than One Year	<u>\$ 275,031</u>

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

	Payment	Principle	Interest
2022	\$ 50,400	\$ 38,558	\$ 11,842
2023	50,400	40,129	10,271
2024	50,400	41,764	8,636
2025	50,400	43,466	6,934
2026	50,400	45,236	5,164
2027 – 2030	<u>109,200</u>	<u>104,436</u>	<u>4,764</u>
Total Lease Obligation	<u>\$ 361,200</u>	<u>\$ 313,589</u>	<u>\$ 47,611</u>

At the conclusion of the initial ten year term, the Planning Commission has a right of first refusal to renew the lease agreement for a subsequent ten year term. Monthly payments for the subsequent term are subject to negotiation at the time of renewal.



**Statement of Revenue, Expenditures and
Changes in Fund Balance - Budget vs Actual
For the Year Ended June 30, 2022**

	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Dues	\$ 52,280	\$ 52,280	\$ 48,204	\$ (4,076)
Operating Grants and Contributions				
Metropolitan Area Transportation Planning	195,286	195,286	195,286	-
Transit Planning	168,000	168,000	171,634	3,634
MPA Watershed Model	200,000	200,000	205,066	5,066
Rock Island Greenway	13,900	13,900	5,847	(8,053)
Public Outreach Model	2,000	7,425	7,425	-
Travel Demand Management	100,000	60,000	50,840	(9,160)
Long Range Transportation	288,800	185,249	185,249	-
Regional Safety Study	150,000	150,000	156,765	6,765
Fees General Planning and Code Enforcement				
Building Code Enforcement	1,026,000	1,216,869	1,264,787	47,918
Other Fees	324,000	192,063	47,568	(144,495)
Other	7,000	9,746	10,178	432
Total revenues	2,527,266	2,450,818	2,348,849	(101,969)
Expenditures:				
Current				
Public Safety				
Salaries	1,226,328	1,174,000	1,173,850	150
Payroll Taxes and Benefits	398,944	403,101	401,818	1,283
Lease Expense	53,900	53,900	53,774	126
General Insurance	30,000	29,000	28,922	78
Utilities and Communications	44,000	49,000	41,427	7,573
Office Supplies and Equipment	46,500	56,400	63,809	(7,409)
Software	70,000	76,000	75,493	507
Travel	34,000	31,000	114,015	(83,015)
Repairs and Maintenance	18,000	16,060	15,308	752
Contract Services	477,000	481,000	277,443	203,557
Other	56,500	53,052	145,551	(92,499)
Capital Expenditures	-	-	-	-
Total expenditures	2,455,172	2,422,513	2,391,410	31,103
Net Change in Fund Balances	72,094	28,305	(42,561)	(70,866)
Fund balance - Beginning of Year	640,616	640,616	640,616	-
Fund balance - End of Year	\$ 712,710	\$ 668,921	\$ 598,055	\$ (70,866)



**Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the year ended June 30, 2022**

Agency Head (Executive Director) - Christopher M. Johns

Purpose:	
Compensation	\$126,000
Benefits	
Health Insurance	21,019
Life Insurance	102
Reimbursements	
Milage	10,896
Travel	910



October 26, 2022

**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 Commissioners
Rapides Area Planning Commission

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 the governmental activities, and each major fund of Rapides Area Planning Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Rapides Area Planning Commission's basic financial statements, and have issued our report thereon dated October 26, 2022.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Rapides Area Planning Commission'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



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Rapides Area Planning Commission
October 26, 2022

no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Rozier, McKay & Willis
Certified Public Accountants



October 26, 2022

Independent Auditors' Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance

To the Board of Commissioners
Rapides Area Planning Commission

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited the Rapides Area Planning Commission'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 Rapides Area Planning Commission's major federal programs for the year ended June 30, 2022. The Rapides Area Planning Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Rapides Area Planning Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Rapides Area Planning Commission 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 the Rapides Area Planning Commission'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 the Rapides Area Planning Commission's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Rapides Area Planning Commission's compliance based on our audit. Reasonable assurance is a high level of



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Rapides Area Planning Commission

October 26, 2022

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 the Rapides Area Planning Commission'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 the Rapides Area Planning Commission'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 Rapides Area Planning Commission'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 the Rapides Area Planning Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Rapides Area Planning Commission
October 26, 2022

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants



**Summary of Findings and Questioned Cost
For the Year Ended June 30, 2022**

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditor's Report on the financial statements for the Rapides Area Planning Commission as of June 30, 2022 and for the year then ended expressed an unmodified opinion.
- No control deficiencies were disclosed during the audit of the financial statements. Accordingly, there were no material weaknesses.
- No instances of noncompliance material to the financial statements of the Planning Commission were disclosed during the audit.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2022 are presented as follows:

DEPARTMENT OF TRANSPORTATION

CFDA No. 20.205 – Highway Planning and Construction

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Planning Commission was not considered to be a low risk auditee as defined by the Uniform Guidance.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

None

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED BY THE UNIFORM GUIDANCE:

None



<u>SECTION I</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings	Response – N/A
<u>SECTION II</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings.	Response – N/A
<u>SECTION III</u>	
MANAGEMENT LETTER	
No management letter was issued.	Response – N/A



<u>SECTION I</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings.	Response – N/A
<u>SECTION II</u>	
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u>	
MANAGEMENT LETTER	
No findings of this nature were reported	Response – N/A



**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

Federal Grantor/ Pass Through Grantor/ Program Title	CFDA Number	Expenditures
<u>Department of Transportation</u>		
Passed Through Louisiana Department of Transportation and Development		
Highway Planning and Construction		
Project - H.013554		156,765
Project - H.972358.1		185,250
Project - H.PL80-40-21		40,255
Project - H.972372		5,847
Project - H.972373		205,066
Project - H.014521		50,840
Project - H.972382.1		195,286
Project - H.014046		7,425
Total Highway Planning and Construction	20.205	846,734
Formula Grants for Rural Areas		
Project - PL80-40-20		116,379
Project - PL80-40-21		10,000
Total Formula Grants for Rural Areas	20.509	126,379
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	5,000
Total Department of Transportation		978,113
<u>Department of Homeland Security</u>		
Passed Through the Governor's Office of Homeland Security and Emergency Preparedness		
Flood Mitigation Assistance	97.209	225,201
Total Department of Homeland Security		225,201
Total Federal Awards		
		\$ 1,203,314

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. In addition, indirect cost were not based on a de minimis rate.

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Rapides Area Planning Commission and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Rapides Area Planning Commission (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
October 21, 2022



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Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment 	<p>Exceptions are listed as follows:</p> <ul style="list-style-type: none"> • Polices do not address credit card usage • Polices do not address ethics • Policies do not address information technology, disaster recover / business continuity • Sexual harassment policies do not address training and reporting required by R.S. 42:342-344 	<p>Despite the absence of formal written procedures we have an established process for addressing the relevant matters and we will consider documenting the process as part of our written procedures.</p>

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.	Positive fund balances were reported for the previous year.	<i>The results did not include findings or criticisms.</i>

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

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

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

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

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A - The deposit selected was limited to credit card receipts.</p> <p>N/A - The deposit selected was limited to credit card receipts.</p> <p>N/A - The deposit selected was limited to credit card receipts.</p> <p>Deposits are made bi-monthly</p> <p>Bank statements agree with the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The limited amounts of currency collected in connection with our operations are held in a secure safe until deposits are completed. Accordingly, we consider the issue to be mitigated.</p> <p><i>The results did not include findings or criticisms.</i></p>

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).</p>	<p>The necessary information has been obtained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p>		
<p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p>	<p>Multiple employees were involved.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>b) At least two employees are involved in processing and approving payments to vendors.</p>	<p>Check require multiple signatures.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p>	<p>The accounting software does not include features for limiting access to vendor files.</p>	<p>The absence of limits is mitigated by requiring a member of the governing board sign each check.</p>
<p>d) Either the employee/official responsible for signing checks mails the payment or gives</p>	<p>Checks are mailed by an employee with appropriate responsibilities.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Disbursements were adequately documented.</p> <p>Duties were adequately segregated.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

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

Rapides Area Planning Commission

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	For each of the 10 items selected: <ul style="list-style-type: none">• Supporting documentation was available.• Business purpose was apparent.• None of the selected items involved meals.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p>	<p>Per diem rates were appropriately utilized.</p> <p>Supporting documentation was adequate.</p> <p>Supporting documentation was adequate.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	Review and approval was documented.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p>	<p>Contracts were limited to professional services that do not require bidding.</p> <p>N/A – Approval was not required.</p> <p>N/A – No amendments were present.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	Payments agree with supporting documentation.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>The necessary information was obtained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Attendance was properly documented</p> <p>Approval was properly documented</p> <p>Leave taken was reflected in the necessary records</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>N/A – No termination payments were issued during the period.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	The necessary representations were provided.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>Documentation of ethics training was available for 4 of the 5 employees selected</p> <p>An official written ethics policy was not available. Accordingly, there were no verifications from employees</p>	<p>Based on our documentation, the employee that did not receive training during the current period has received training in early periods. In addition, we will take steps to ensure that training is completed by the employee in the next training cycle.</p> <p>Based on the training that our employees have received, we believe that ethics requirements are clearly understood. We will consider the need for a formal written policy and obtain verifications if necessary.</p>

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Schedule of Procedures, Results and Managements' Response (Continued)

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

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Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

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

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Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>Sexual harassment training was not conducted.</p>	<p>We have recently become aware of new sexual harassment statutes and are making arrangements to fully comply during the next operating cycle.</p>
<p>27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>	<p>The website does not include a sexual harassment policy.</p>	<p>We have recently become aware of new sexual harassment statutes and are making arrangements to fully comply during the next operating cycle.</p>
<p>28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint. 	<p>No sexual harassment reporting has been completed.</p>	<p>We have recently become aware of new sexual harassment statutes and are making arrangements to fully comply during the next operating cycle.</p>