

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

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

We have reviewed the accompanying financial statements of the governmental activities of the Avoyelles Progress Action Committee, Inc., (a non-profit corporation) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of Avoyelles Progress Action Committee, Inc. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do express such an opinion.

**Management's Responsibility for the Financial Statements**

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

**Accountants' Responsibility**

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

**Accountants' Conclusion**

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

## Other Matter Paragraphs

### Required Supplementary Information

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

### Supplementary Information

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

In accordance with the Louisiana Government Audit Guide and provisions of state law, we have issued a report, dated May 31, 2022, on the results of our agreed-upon procedures.

*Ducote & Company*

Certified Public Accountants  
Marksville, Louisiana  
May 31, 2022

## **BASIC FINANCIAL STATEMENTS**

**AVOYELLES PROGRESS ACTION COMMITTEE, INC**  
**MARKSVILLE, LOUISIANA**  
**STATEMENT OF FINANCIAL POSITION**  
**ALL PROGRAMS**  
**SEPTEMBER 30, 2021**

	<b>Indirect Federal Programs</b>	<b>Non-Federal Program</b>	<b>Totals Memo Only</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$5,738	\$24,002	\$29,740
Due from other programs	41,236	0	41,236
Total current assets	46,974	24,002	70,976
Property, Plant & Equipment (net of accum depreciation)	261	80,304	80,565
Prepaid expenses	649	0	649
<b>TOTAL ASSETS</b>	<b>\$47,884</b>	<b>\$104,306</b>	<b>\$152,190</b>
 <b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable	\$336	\$3,537	\$3,873
Accrued expenses	0	0	0
Bank overdraft	21,236	0	21,236
Due to other programs	0	41,236	41,236
Notes payable, current portion	0	3,456	3,456
Total current liabilities	21,572	48,229	69,801
 <b>Long-Term Liabilities</b>			
Total liabilities	21,572	48,229	69,801
 <b>Net Assets</b>			
Unrestricted: Program	0	(20,771)	(20,771)
Temporarily restricted: Program	26,051	0	26,051
Fixed assets	261	76,848	77,109
Total net assets	26,312	56,077	82,390
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$47,884</b>	<b>\$104,306</b>	<b>\$152,190</b>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
ALL PROGRAMS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
<b>Support</b>			
Grants earned	\$280,560	\$0	\$280,560
Other support	<u>0</u>	<u>2,497</u>	<u>2,497</u>
<b>Total Support</b>	<u>280,560</u>	<u>2,497</u>	<u>283,057</u>
<b>Expenses:</b>			
<b>Program Services</b>			
Salaries	143,607	0	143,607
Fringe benefits	11,833	0	11,833
Contractual	488	0	488
Travel	1,726	0	1,726
Space costs	2,908	0	2,908
Consumable supplies	7,218	0	7,218
Materials/food costs	924	0	924
Other expenses	<u>90,110</u>	<u>8,443</u>	<u>98,553</u>
<b>Total Program Services</b>	<u>258,813</u>	<u>8,443</u>	<u>267,256</u>
<b>Increase (decrease) in unrestricted net assets before operating transfers</b>	21,747	(5,946)	15,801
Operating transfers in (out)	<u>(27,042)</u>	<u>27,042</u>	<u>0</u>
<b>Increase (decrease) in unrestricted net assets</b>	(5,295)	21,096	15,801
<b>Net assets, beginning of year</b>	<u>31,607</u>	<u>34,981</u>	<u>66,588</u>
<b>Net assets, end of year</b>	<u><u>\$26,312</u></u>	<u><u>\$56,077</u></u>	<u><u>\$82,390</u></u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
STATEMENT OF CASH FLOWS  
ALL PROGRAMS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Indirect Federal Programs</u>	<u>Non-Federal Program</u>	<u>Totals Memo Only</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Change in net assets	\$(5,295)	\$21,096	\$15,801
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation	84	3,870	3,954
(Increase) decrease in operating assets:			
Other receivable	1,346	0	1,346
Increase (decrease) in operating liabilities:			
Accounts payable	(296)	1,967	1,671
Checks written in excess of bank balances	15,498	0	15,498
Other payables	<u>(20,000)</u>	<u>1,595</u>	<u>(18,405)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(8,663)</u>	<u>28,528</u>	<u>19,865</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Principal payments of debt	<u>0</u>	<u>(14,524)</u>	<u>(14,524)</u>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<u>0</u>	<u>(14,524)</u>	<u>(14,524)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchases of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(8,663)	14,004	5,341
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>8,663</u>	<u>9,997</u>	<u>18,660</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$0</u></u>	<u><u>\$24,002</u></u>	<u><u>\$24,002</u></u>

See accompanying notes and accounts' review report.



**NOTES TO THE FINANCIAL STATEMENTS**

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements**  
**September 30, 2021**

**NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization:**

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

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

**Nature of Activities:**

The primary funding sources and their purposes of APAC are:

**Indirect Federal Programs:**

**Department of Health & Human Services:**

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

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

**Department of Social Services:**

The Temporary Assistance for Needy Families Program (TANF) provides assistance to low income households in the payment of home utility costs. This program had no activity during the fiscal year ended September 30, 2021.

**Non-Federal Programs**

This accounts for general fund and state appropriated monies to cover other administrative costs of operating the APAC agency. During the year ended September 30, 2021, APAC received no state appropriation monies.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2021**

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

**Method of Accounting:**

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

**Cash Equivalents:**

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

**Plant, Furniture, Fixtures and Equipment:**

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

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

**Support and Revenue:**

Grant revenues are recognized as follows:

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

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

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

**Expenditures:**

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

**Totals - Memo Only**

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

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2021**

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

**Donated Services, Material and Facilities:**

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

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

**Use of Estimates:**

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

**Fair Value:**

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

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

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

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

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

The following are the assets of the Agency that were accounted for at fair value on a recurring basis as of September 30, 2021. This table does not include assets and liabilities that are measured at historical cost or any other basis other than fair value.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2021**

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

**Fair Value (Continued):**

<u>Description</u>	<u>Fair Value at Reporting Date Using</u>			
	<u>9/30/2021</u>	<u>Quoted Prices In Active Markets For Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Cash/money market funds	\$ 8,504	\$ 8,504	\$ -	\$ -
Certificates of Deposit	-	-	-	-
	<u>\$ 8,504</u>	<u>\$ 8,504</u>	<u>\$ -</u>	<u>\$ -</u>

The above balance represents the cash balance, net of overdrawn amounts.

**NOTE B – CASH, INTEREST BEARING DEPOSITS AND INVESTMENTS**

At September 30, 2021 cash totaled \$8,504 per the general ledger. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 2021, the Agency accounts were adequately secured from risk by FDIC insurance and securities pledged by the Depositor bank.

**NOTE C - INTERPROGRAM RECEIVABLES/PAYABLES**

As of September 30, 2021, inter-program receivables/payables consisted of the following:

	<u>Receivable</u>	<u>Payable</u>
Indirect		
CSBG	\$ 15,673	\$ -
Weatherization		-
LIHEAP	25,563	-
Non-Federal Programs		
General Fund	-	<u>41,236</u>
Totals	<u>\$ 41,236</u>	<u>\$ 41,236</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2021**

**NOTE D - GRANTS RECEIVABLE**

As of September 30, 2021, there were no grants receivable.

**NOTE E- GRANT REVENUE BY SOURCE FUNDING**

Indirect Federal Programs:	
Community Service Block Grant	\$ 189,537
Cares Act	42,000
LIHEAP Energy Assistance	<u>49,023</u>
Total of All Programs	<u>\$ 280,560</u>

**NOTE F- PLANT, FURNITURE, FIXTURES AND EQUIPMENT**

As of September 30, 2021, all property and equipment owned by APAC has been acquired with grant monies. Property and equipment acquired by APAC are considered to be owned by APAC. However, federal funding sources may maintain an equitable interest in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. The equitable interest maintained by the grantor agency decreases as the age of the asset increases. Property and equipment consist of the following:

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2021</u>
<u>Indirect Federal Programs</u>				
Furniture and Equipment	\$ 76,431	\$ -	\$ -	\$ 76,431
Less: Accumulated Depr.	<u>(76,086)</u>	<u>(83)</u>	<u>-</u>	<u>(76,169)</u>
Net Property and Equipment	<u>\$ 345</u>	<u>\$ (83)</u>	<u>\$ -</u>	<u>\$ 262</u>
<u>General Fund</u>				
Building	\$ 217,637	\$ -	\$ -	\$ 217,637
Less: Accumulated Depr.	<u>(133,463)</u>	<u>(3,870.07)</u>	<u>-</u>	<u>(137,333)</u>
Net Property and Equipment	<u>\$ 84,174</u>	<u>\$ (3,870)</u>	<u>\$ -</u>	<u>\$ 80,304</u>

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, 2021**

**NOTE G – CHANGES IN LONG TERM DEBT**

The following is a summary of debt transactions of APAC for the year ended September 30, 2021:

	<b>Notes Payable</b>
Long-term payable at October 1, 2020	\$ 17,980
Long-term debt issued	0
Long-term debt retired	(14,524)
Long-term debt payable at September 30, 2021	\$ 3,456

General Fund notes payable at September 30, 2021, is composed of the following note:

On May 6, 2002, the Board of Directors of the Avoyelles Progress Action Committee authorized the incurrence of indebtedness in the principal amount of \$156,713 for the purpose of providing the cost of building an administrative facility. The Board of Directors entered into a security agreement with the Union Bank to borrow \$156,713 at an interest rate of 7.75% payable over twenty years. At September 30, 2021, the outstanding principal balance was \$3,456. The annual requirements to amortize the debt outstanding as of September 30, 2021, including interest payments are as follows:

<b>Fiscal Year Ended</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	3,456	52	3,508
<b>Totals</b>	<b>\$ 3,456</b>	<b>\$ 52</b>	<b>\$ 3,508</b>

**NOTE H - BOARD MEMBERS PER DIEM**

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

**NOTE I - EMPLOYEE BENEFIT PLAN**

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

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Notes to the Financial Statements (continued)**  
**September 30, 2021**

**NOTE J - TAX EXEMPT STATUS REVOCATION**

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

**NOTE K – COMMITMENTS AND CONTINGENCIES**

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

**NOTE L – EVALUATION OF SUBSEQUENT EVENTS**

The Agency has evaluated subsequent events through May 31, 2022, the date, which the financial statements were available to be issued.

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

No other material subsequent events have occurred since September 30, 2021, that required recognition or disclosure in the financial statements. No subsequent events occurring after May 31, 2022, have been evaluated for inclusion in these financial statements.



## **SUPPLEMENTARY INFORMATION**

**AVOYELLES PROGRESS ACTION COMMITTEE. INC  
MARKSVILLE, LOUISIANA  
COMBINING STATEMENT OF FINANCIAL POSITION  
INDIRECT FEDERAL PROGRAMS  
SEPTEMBER 30, 2021**

	<u>CSBG Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$5,738	\$0	\$5,738
Prepaid expenses	649	0	649
Due from other programs	15,673	25,563	41,236
<b>Property, Plant &amp; Equipment</b>			
Property, Plant & Equipment (net of accum depreciation)	<u>261</u>	<u>0</u>	<u>261</u>
<b>TOTAL ASSETS</b>	<u><u>\$22,321</u></u>	<u><u>\$25,563</u></u>	<u><u>\$47,884</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable	\$0	\$336	\$336
Bank overdraft	0	21,236	21,236
Due to other programs	0	0	0
Accrued expenses	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total liabilities</b>	<u>0</u>	<u>21,572</u>	<u>21,572</u>
<b>Net Assets</b>			
Unrestricted	<u>22,321</u>	<u>3,991</u>	<u>26,312</u>
<b>Total net assets</b>	<u>22,321</u>	<u>3,991</u>	<u>26,312</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$22,321</u></u>	<u><u>\$25,563</u></u>	<u><u>\$47,884</u></u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
COMBINING STATEMENT OF ACTIVITIES  
INDIRECT FEDERAL PROGRAMS  
SEPTEMBER 30, 2021**

	<u>CSBG Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
<b>Support</b>			
Grants earned	<u>\$231,537</u>	<u>\$49,023</u>	<u>\$280,560</u>
<b>Total Support</b>	<u>231,537</u>	<u>49,023</u>	<u>280,560</u>
<b>Expenses:</b>			
<b>Program Services</b>			
Salaries	143,607	0	143,607
Fringe benefits	7,963	3,870	11,833
Contractual	488	0	488
Travel	1,180	546	1,726
Space costs	2,908	0	2,908
Consumable supplies	6,849	369	7,218
Materials/food costs	924	0	924
Other expenses	<u>69,162</u>	<u>20,948</u>	<u>90,110</u>
<b>Total Program Services</b>	<u>233,080</u>	<u>25,733</u>	<u>258,813</u>
<b>Increase (decrease) in unrestricted net assets before operating transfers</b>	(1,543)	23,290	21,747
Operating transfers in (out)	<u>20,591</u>	<u>(47,633)</u>	<u>(27,042)</u>
<b>Increase (decrease) in unrestricted net assets</b>	19,048	(24,343)	(5,295)
<b>Net assets, beginning of year</b>	<u>3,273</u>	<u>28,334</u>	<u>31,607</u>
<b>Net assets, end of year</b>	<u><u>\$22,321</u></u>	<u><u>\$3,991</u></u>	<u><u>\$26,312</u></u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
COMBINING STATEMENT OF CASH FLOWS  
INDIRECT FEDERAL PROGRAMS  
SEPTEMBER 30, 2021**

	<u>CSBG Program</u>	<u>LIHEAP Energy Assistance Program</u>	<u>Totals Memo Only</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Change in net assets	\$19,048	\$(24,343)	\$(5,295)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Depreciation	84	0	84
(Increase) decrease in operating assets:			
Other receivable	1,346	0	1,346
Increase (decrease) in operating liabilities:			
Accounts payable	(295)	0	(295)
Checks written in excess of bank balances	0	21,236	21,236
Other payables	<u>(20,000)</u>	<u>0</u>	<u>(20,000)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>183</u>	<u>(3,107)</u>	<u>(2,924)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property and equipment	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	183	(3,107)	(2,924)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>5,556</u>	<u>3,107</u>	<u>8,663</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$5,738</u></u>	<u><u>\$0</u></u>	<u><u>\$5,738</u></u>

See accompanying notes and accountants' review report.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC.**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended September 30, 2021**

**Agency Head Name: Brenda Wilmer**

	<u>Amount</u>
Salary	\$ 48,989
Benefits-Payroll taxes	4,093
Conference Registration	-
Travel	388
Total	<u>\$ 53,471</u>

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
Schedule of Current Year Findings and Responses  
For the Year Ended September 30, 2021**

**21-01 Failure to submit financial statements timely.**

Criteria

In accordance with Louisiana State Law R.S. 24:513, the Agency's annual financial statements must be filed with the State of Louisiana Legislative Auditor within six months of year end.

Condition

The annual financial statements were not filed with the State of Louisiana Legislative Auditor within the six months deadline.

Cause

The Agency failed to engage a CPA to provide services until after the six-month deadline (April 2022). Although Ducote & Company provided this service in the prior year, it was assumed that the Agency had engaged another firm to prepare the annual financial reports. As soon as the oversight was discovered, Ducote & Company prepared an engagement agreement and commenced the work once it was approved by the Legislative Auditor.

Effect

The financial statements were not filed in time to meet the six months deadline.

Recommendation

It is recommended that the Agency engage a CPA for services in a timely manner in order to meet the established filing requirements.

Management Response

The Agency will utilize a tickler system in the future to act on engaging a CPA firm for services in a timely manner as required each year.

**AVOYELLES PROGRESS ACTION COMMITTEE, INC  
MARKSVILLE, LOUISIANA  
Status of Prior Year Findings  
Year Ended September 30, 2021**

**There are no prior year findings to report.**

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

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

We have performed the procedures enumerated below, which were agreed to by the management of the Avoyelles Progress Action Committee, Inc. and the Legislative Auditor, State of Louisiana, (the specified parties), on Avoyelles Progress Action Committee compliance with certain and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2021 as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide. Avoyelles Progress Action Committee, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

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

**PUBLIC BID LAW**

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

No expenditures were made during the twelve months ended September 30, 2021, for materials and supplies exceeding \$30,000, or public works exceeding \$157,700.

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

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



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

Management provided us with the required list.

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

No listing was provided.

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

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

### **BUDGETING**

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

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

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

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

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

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

### **ACCOUNTING AND REPORTING**

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

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

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

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

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

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

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

### **MEETINGS**

10. Obtain evidence from management to support that 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.

### **STATE AUDIT LAW**

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

The agency did not provide for a timely report in accordance with R.S. 24:513

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

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

### **PRIOR COMMENTS AND RECOMMENDATIONS**

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

Our prior year report, December 18, 2021, reported no findings.

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

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

### **Ducote & Company**

Certified Public Accountants

Marksville, Louisiana

May 31, 2022

## LOUISIANA ATTESTATION QUESTIONNAIRE

May 31, 2022

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

In connection with your compilation of our financial statements as of September 30, 2021 and for the twelve months then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 20, 2022.

### **PUBLIC BID LAW**

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

Yes  No

### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

Yes  No

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

Yes  No

**BUDGETING**

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

Yes  No

**ACCOUNTING AND REPORTING**

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

Yes  No

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

Yes  No

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

Yes  No

**MEETINGS**

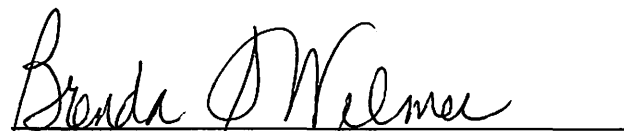
We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**DEBT**

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

Yes  No

  
Brenda Wilmer