

**NUTRITION EDUCATION SERVICES, INC.**  
**FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTARY INFORMATION**  
**SEPTEMBER 30, 2021**

*Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

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**NUTRITION EDUCATION SERVICES, INC.**

**FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2021**

Independent Auditor’s Report .....	3
FINANCIAL STATEMENTS	
Statement of Financial Position .....	6
Statement of Activities .....	7
Statement of Cash Flows .....	8
Statement of Functional Expenses.....	9
NOTES TO FINANCIAL STATEMENTS.....	11
REQUIRED SUPPLEMENATARY INFORMATION	
Schedule of Expenditures of Federal Awards.....	18
Schedule of Compensation, Benefits, and Other Payments to Agency Head.....	19
SUPPLEMENTARY INFORMATION	
Independent Auditor’s 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 .....	21
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	23
Independent Auditor’s Report on Claims for Reimbursement .....	26
Audited Statement of Claims .....	27
Schedule of Meals Served and Program Reimbursements .....	28
Schedule of Findings and Questioned Costs.....	29
Summary Schedule of Prior Year Findings .....	30

# *Minda B. Raybourn*

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Nutrition Education Services, Inc.  
PO Box 5280  
Slidell, LA 70469

### **Report on the Financial Statements**

I have audited the accompanying financial statements of Nutrition Education Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these 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.

#### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nutrition Education Services, Inc., as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

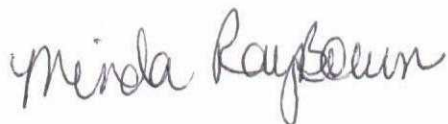
***Other Matters***

***Other Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the audited statement of claims and schedule of meals served and program reimbursements as required by the Louisiana Department of Education and the schedule of compensation, benefits, and other payments to the agency head is also presented for purposes for additional analysis and is not part of the required financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standard***

In accordance with *Government Auditing Standards*, we have also issued my report dated March 25, 2022 on my consideration of Nutrition Education Services, Inc.'s, internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Nutrition Education Services, Inc.'s, internal control over financial reporting and compliance.



Franklinton, LA  
March 25, 2022

# **FINANCIAL STATEMENTS**

**NUTRITION EDUCATION SERVICES, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2021**

ASSETS	<u>Administrative</u>	<u>General</u>	<u>Total</u>
Current Assets			
Cash and cash equivalents	\$ 64,481	\$ 21,596	\$ 86,077
Due from Department of Education	114,759	-	114,759
Due from General Fund	-	-	-
Total Current Assets	<u>179,240</u>	<u>21,596</u>	<u>200,836</u>
TOTAL ASSETS	<u>179,240</u>	<u>21,596</u>	<u>200,836</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	8,253	-	8,253
Due to providers	114,290	-	114,290
Withholding taxes payable	6,830	-	6,830
Paycheck Protection Program	-	-	-
Accrued salaries payable	-	-	-
Due to Administrative Fund	-	-	-
Total Current Liabilities/Total Liabilities	<u>129,373</u>	<u>-</u>	<u>129,373</u>
Net Assets (Deficit)			
With donor restrictions	-	-	-
Without donor restrictions	<u>49,867</u>	<u>21,596</u>	<u>71,463</u>
Total Net Assets (Deficit)	<u>49,867</u>	<u>21,596</u>	<u>71,463</u>
Total Liabilities and Net Assets (Deficit)	<u>\$ 179,240</u>	<u>\$ 21,596</u>	<u>\$ 200,836</u>

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

**NUTRITION EDUCATION SERVICES, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
UNRESTRICTED NET ASSETS			
SUPPORT AND OTHER GAINS			
Administrative reimbursement	\$ -	\$ 271,270	\$ 271,270
Provider reimbursement	-	1,366,500	1,366,500
Emergency Funding		29,313	29,313
Hurricane Ida reimbursement		14,431	14,431
Paycheck Protection Program		43,501	43,501
Fire inspections	7,284	-	7,284
Other income	1,465	-	1,465
Net assets released from donor restrictions	1,725,015	(1,725,015)	-
Total support and other gains	<u>1,733,764</u>	<u>-</u>	<u>1,733,764</u>
EXPENSES			
Program services	1,376,239	-	1,376,239
Supporting services	304,018	-	304,018
Fundraising expenses	-	-	-
Other expenses	13,050		13,050
Total expenses	<u>1,693,307</u>	<u>-</u>	<u>1,693,307</u>
CHANGE IN NET ASSETS	<u>40,456</u>	<u>-</u>	<u>40,456</u>
NET ASSETS (DEFICIT), BEGINNING	<u>31,007</u>	<u>-</u>	<u>31,007</u>
NET ASSETS (DEFICIT), ENDING	<u>\$ 71,463</u>	<u>\$ -</u>	<u>\$ 71,463</u>

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

**NUTRITION EDUCATION SERVICES, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from administrative reimbursements	\$ 270,823
Cash received from program reimbursements	1,409,971
Cash received from other income	8,749
Cash paid for program expenses	(1,376,239)
Cash paid to or on behalf of employees for services	(238,559)
Cash paid to suppliers for goods and services	<u>(67,729)</u>
Net cash used for operating services	<u>7,017</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>
CASH AND CASH EQUIVALENTS, BEGINNING	79,061
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 86,077</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED FOR OPERATING ACTIVITIES	\$ 40,456
Adjustments to reconcile change in net assets to net cash used for operating activities	
(Increase) decrease in assets:	
Due from Department of Education	(445)
Increase (decrease) in liabilities:	
Accounts payable	4,420
Due to providers	-
Paycheck Protection Program	(43,500)
Withholding taxes payable	6,086
 NET CASH PROVIDED (USED) FOR OPEARTING ACTIVITIES	 <u>\$ 7,017</u>

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



**NUTRITION EDUCATION SERVICES, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2021**

<u>ACCOUNT</u>	<u>PROGRAM</u>	<u>SUPPORTING</u>	<u>GENERAL</u>
Accounting	\$ -	\$ 4,050	\$ -
Accu Trak	-	1,735	-
Advertising	-	5,065	-
Auditor	-	4,000	-
Bank charges	-	1,479	-
Contract interpretation	-	3,220	-
Equipment rental	-	1,360	-
Fire inspection	-	-	8,718
Insurance	-	2,087	-
Office and lawn maintenance	-	3,720	-
Office expenses	-	12,225	-
Other	-	2,396	204
Payroll taxes	-	17,063	-
Postage	-	4,378	-
Provider payments/support	1,376,239	-	4,128
Provider training	-	498	-
Salaries	-	221,807	-
Staff training	-	217	-
Telephone	-	3,436	-
Travel	-	9,993	-
Utilities	-	5,289	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 1,376,239</b>	<b>\$ 304,018</b>	<b>\$ 13,050</b>

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

# **NOTES TO FINANCIAL STATEMENTS**

**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Family Day Care Home Program of Nutrition Education Services, Inc. (hereafter referred to as the Organization), was established to provide supervised provisions of meals. It serves an average of 238 homes per month to primarily low-income, disabled, elderly or other disadvantaged residents of St. Tammany and surrounding parishes. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226.

It operates on a fiscal year ending on September 30<sup>th</sup> and its significant accounting policies are as follows:

**Basis of presentation**

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

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**Measure of operations**

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash and demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Receivables**

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because the collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Inventory**

Inventory is stated at cost. It includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**Property and Equipment**

Property and equipment purchased by the Organization are recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$500 or greater is generally capitalized. Donations of property equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

**Support and Expenses**

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. A donor restriction applies to the program reimbursement, and the amount is shown as temporarily restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments to the providers, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted reimbursements whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were \$5,065 advertising expenses paid during the year.

**Use of Estimates**

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

**New Accounting Pronouncement**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The federal income tax returns of the company for fiscal years 2018, 2019, 2020 and 2021 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 2-AVAILABILITY AND LIQUIDITY**

The following represents the Organization's financial assets at September 30, 2021:

Financial assets at year end:	
Cash and cash equivalents	\$ 86,077
Accounts receivable	114,759
Total financial assets	<u>200,836</u>
Less amounts to used within 12 montsh:	
Provider expenditures	<u>114,290</u>
Total financial assets available for use over the next 12 months.	<u>\$ 86,546</u>

The Organization's goal is to maintain financial assets to meet 3 months of operating expenses. As part its liquidity plan, cash is held in checking accounts.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of the following:

Demand deposits	\$ 86,077
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Of this amount, \$64,481 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds of \$21,596 are held by the General Fund and can be utilized at the discretion of management.

**NOTE 4 - RECEIVABLES**

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2021.

Receivables at year-end consist of the following:

Due from Department of Education	\$ 114,759
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**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 5 - ACCOUNTS AND OTHER PAYABLES**

Payables at year-end include the following:

Accounts payable	\$ 8,253
Payables to providers	114,290
Withholding taxes payable	6,830
	,
Total	<u>\$ 129,373</u>

**NOTE 6 - RESTRICTIONS ON NET ASSETS**

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

**NOTE 7 - NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the year as follows:

Purpose restriction accomplished:	
Meals provided	\$1,376,239

**NOTE 8 - FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and support services.

**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 - CONCENTRATIONS**

*Cash and Cash Equivalents.* Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2021, the Organization did not have bank balances in excess of FDIC insured limits.

*Receivables and Revenues.* All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately 99% of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

**NOTE 10-PAYCHECK PROTECTION PROGRAM**

The agency received a loan in the amount of \$43,500 under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act. The loan is subject to a note and may be forgiven to the extent proceeds of the loan are used for eligible expenditures as described in the CARES Act. The loan bears an interest rate of 1.00% and is payable in monthly installments of principal and interest beginning October 18, 2021 maturing at May 19, 2022. As of December 16, 2020, the loan was forgiven.

**NOTE 11 - LITIGATION**

There is no pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

**NOTE 12-COVID 19 PANDEMIC**

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which has spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The outbreak could have a continued material adverse impact on economic and market conditions. There continues to be no prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the District and its financial results.

**NUTRITION EDUCATION SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 13- SUBSEQUENT EVENTS**

There were no subsequent events between the close of the fiscal year and March 25, 2022 the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.



## **REQUIRED SUPPLEMENTARY INFORMATION**

**NUTRITION EDUCATION SERVICES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2021**

<u>Grantor/Pass-Through or/Program Title</u>	<u>Assistance Living Number</u>	<u>Federal Expenditures</u>
US Department of Agriculture Passed through form State of Louisiana, Department of Education, Division of Nutrition		
Food and Nutrition Services		
Child and Adult Day Care Food Program	10.558	\$ 1,650,944
COVID Child and Adult Day Care Food Program	10.558	<u>29,313</u>
Total federal award expenditures		<u>\$ 1,680,257</u>

**Notes to Schedule of Expenditures of Federal Awards  
Year ended September 30, 2021**

*Basis of Presentation*

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Nutrition Education Services, Inc. under programs of the federal government for the year ended September 30, 2021.

The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of Nutrition Education Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Healthy Start Inc.

*Summary of Significant Accounting Policies*

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures

*Indirect Cost Rate*

Nutrition Education Services, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

*Subrecipients*

There was no awards passed through to sub-recipients.

See Independent Auditor's Report.

**SCHEDULE OF PAYMENTS OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD**

**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Agency Head: Nena Cittadino, Executive Director

Compensation	\$ 52,151
FICA	3,990
Travel-Monitoring Visits	<u>243</u>
Total	<u>\$ 56,383</u>

See Independent Auditor's Report.

## **SUPPLEMENTARY INFORMATION**

# Minda B. Raybourn

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## **INDEPENDENT AUDITOR'S 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 Trustees of  
Nutrition Education Services, Inc.  
PO Box 5280  
Slidell, LA 70469

I 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 Nutrition Education Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated March 25, 2022.

### **Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, we considered Nutrition Education Services, Inc.'s, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nutrition Education Services, Inc.'s, internal control. Accordingly, I do not express an opinion on the effectiveness of Nutrition Education Services, Inc.'s, internal control.

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

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified..

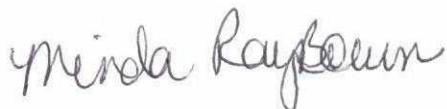
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Nutrition Education Services, Inc.'s, financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minda Raybourn CPA  
Franklinton, LA  
March 25, 2022

# *Minda B. Raybourn*

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of  
Nutrition Education Services, Inc.

### **Report on Compliance for Each Major Federal Program**

I have audited Nutrition Education Services, Inc.'s, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Nutrition Education Services, Inc.'s, major federal programs for the year ended September 30, 2021. Nutrition Education Services, Inc.'s, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of Nutrition Education Services, Inc.'s, major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Nutrition Education

Services, Inc.'s, compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Nutrition Education Services, Inc.'s, compliance.

### **Opinion on Each Major Federal Program**

In my opinion, Nutrition Education Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

### **Report on Internal Control Over Compliance**

Management of Nutrition Education Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, I considered Nutrition Education Services, Inc. internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Nutrition Education Services, Inc.'s 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.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



The purpose of this report on internal control over compliance is solely to describe the scope of my 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.

A handwritten signature in cursive script that reads "Minda Raybourn". The signature is written in black ink on a light-colored background.

Minda Raybourn, CPA  
Franklinton, LA  
March 25, 2022

**MINDA RAYBOURN CPA LLC  
820 11<sup>TH</sup> AVE  
FRANKLINTON, LA 70438**

**INDEPENDENT AUDITOR'S REPORT ON CLAIMS FOR REIMBURSEMENT**

To the Board of Trustees of  
Nutrition Education Services, Inc.

I have examined the accompanying claims for reimbursements (Audited Statements of Claims attached) submitted by the Family Day Care Home Program of Nutrition Education Services, Inc., under the FDCH program. My examination was made in accordance with auditing standards established by the American Institute of Certified Public Accountants and with generally accepted government auditing standards established by the Comptroller General of the United States and included tests of programs and accounting records prescribed by the USDAOIG guide for audits of this program. In my opinion, the aforementioned claims present fairly the number of meals or supplements eligible for reimbursement for the period October 1, 2020, through September 30, 2021.



Minda Raybourn, CPA  
Franklinton, LA  
March 25, 2022

**NUTRITION EDUCATION SERVICES, INC.**  
**AUDITED STATEMENT OF CLAIMS**  
**YEAR ENDED SEPTEMBER 30, 2021**

REIMBURSEMENT PER AUDIT

Administrative	\$ 271,270
Program-meals	<u>1,366,500</u>
Total reimbursement per audit	<u><u>1,637,770</u></u>

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative	271,270
Program-meals	<u>1,366,500</u>
Total reimbursement claims and received	<u><u>\$ 1,637,770</u></u>

(OVER) UNDER CLAIM	<u><u>\$ -</u></u>
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See independent auditor's report.

**NUTRITION EDUCATION SERVICES, INC.**  
**SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2021**

MEALS SERVED	NUMBER SERVED BY MEAL TYPE				
	BREAKFAST	LUNCH	SUPPLEMENTS	SUPPER	TOTAL
From October 1, 2020 through June 30, 2021					
Tier 1	85,991	111,327	200,650	176,252	574,220
Reimbursement rate	1.39	2.61	0.78	2.61	
Sub-total Tier 1	\$ 119,527	\$ 290,563	\$ 156,507	\$ 460,018	\$ 1,026,616
From October 1, 2020 through June 30, 2021					
Tier 2	-	211	654	657	1,522
Reimbursement rate	0.50	1.58	0.21	1.58	
Sub-total Tier 2	\$ -	\$ 333	\$ 137	\$ 1,038	\$ 1,509
Total for period	\$ 119,527	\$ 290,897	\$ 156,644	\$ 461,056	\$ 1,028,124
From July 1, 2021 through September 30, 2021					
Tier 1	17,876	46,517	61,238	54,362	179,993
Reimbursement rate	1.40	2.63	0.78	2.63	
Total for period	\$ 25,026	\$ 122,340	\$ 47,766	\$ 142,972	\$ 338,104
From July 1, 2021 through September 30, 2021					
Tier 2	-	-	-	-	-
Reimbursement rate	0.51	1.59	0.21	1.59	
Sub-total Tier 2	\$ -	\$ -	\$ -	\$ -	\$ -
Total for period	\$ 25,026	\$ 122,340	\$ 47,766	\$ 142,972	\$ 338,104
<b>TOTAL MEALS SERVED</b>	<b>103,867</b>	<b>158,055</b>	<b>262,542</b>	<b>231,271</b>	<b>755,735</b>
<b>NET REIMBURSEMENT</b>	<b>\$ 144,554</b>	<b>\$ 413,237</b>	<b>\$ 204,410</b>	<b>\$ 604,028</b>	<b>\$ 1,366,228</b>
HURRICANE IDA FUNDING					
Tier 1	605	1,314	2,896	2,992	7,807
Reimbursement rate	1.40	2.63	0.78	2.63	
Total for period	\$ 847	\$ 3,456	\$ 2,259	\$ 7,869	\$ 14,431

See independent auditor's report.

**NUTRITION EDUCATION SERVICES, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2021**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Nutrition Education Services Inc., were prepared in accordance with generally accepted accounting principles.
2. No material weaknesses or significant deficiencies are disclosed during the audit of the financial statements in the Schedule of Findings-Financial Statements.
3. No instances of noncompliance material to the financial statements of Nutrition Education Services, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over major federal award programs disclosed during the audit is reported in the Schedule of Findings and Questioned Costs.
5. The auditor's report on compliance for the United States Department of Agriculture Child and Adult Care Food Program (CACFP) expresses an unmodified opinion.
6. The program tested as a major program was the United States Department of Agriculture Child and Adult Care Food Program (CACFP) (CFDA 10.558).
7. The threshold for the distinguishing Types A and B programs is as follows:  
  
Type A- \$750,000 or more of federal awards expended  
  
Type B- Any program that does not meet the threshold of Type A programs.
8. For the period ending September 30, 2021, Nutrition Education Services, Inc., was determined not to be a low-risk auditee.

**NUTRITION EDUCATION SERVICES, INC**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2020**

**FINDINGS-FINANCIAL STATEMENTS**

**2021-001 Accounting Records**

Condition: Provider reimbursement revenues and provider payment expenditures recorded on the accounting records did not correspond with the claim submittal forms and provider check registers. Some reimbursement revenues and provider disbursements were posted to the revenue account. Other reimbursement revenues and provider disbursements were posted to the expenditure account. Administrative revenues were not reconciled from the claim submittal forms to the general ledger. Claim submittal forms for revenues and check registers for provider payments were not being reconciled against the general ledger.

Criteria: Internal controls should be in place to reconcile claim submittal forms and provider check registers with the accounting records. Monitoring by management of the reconciliations should be done.

Cause: There is inadequate internal controls and implementation of reconciling the program documentation to the general ledger. Monitoring of the reconciliations was not evident.

Effect: Failure to reconcile and monitor reconciliation of the claim submittal forms and check registers with the accounting records will cause the financial statements to be misstated.

Recommendation: Each month, management should reconcile the claim submittal forms to the revenue account on the general ledger. Provider check registers should be reconciled to the provider payment expenditure account. Management should put a monitoring procedure in place to ensure the documentation is reconciled with the general ledger.

View of responsible officials and planned corrective actions: We agree with the auditor's recommendation and procedures will be implemented.

Status: Resolved.

**2021-002 Administrative Expenditures**

Condition: Three credit card disbursements had charges that could not be verified with a receipt or invoice.

Criteria: Expenditures should be supported by a detailed invoice or detailed receipt. When processing disbursements, management should review the expenditures to ensure that all adequate documentation is present before payment. Underlying documentation should be matched with credit card statements or other statements to ensure payment is proper.

Cause: There are policies and procedures for expenditures and credit cards, but documentation is lacking for credit card payments. Management is not reviewing documentation or matching documentation with the charges on the credit card statement.

**NUTRITION EDUCATION SERVICES, INC**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2020**

Effect: Without an adequate payment process and controls in place, fraud, waste, and abuse of program resources will occur.

Recommendation: Each month, management should reconcile all credit card charges with receipts and invoices. Management should ensure all credit card statements have adequate documentation before processing for payment.

View of responsible officials and planned corrective actions: We agree with the auditor's recommendation and procedures will be implemented.

Status: Resolved.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAM**

**2021-003 United States Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program CFDA No. 10.558 Grant Period Year Ended September 30, 2021**

Condition: Three credit card disbursements had charges that could not be verified with a receipt or invoice

Criteria: Administrative expenditures allowable should be adequately documented with detailed invoices or receipts.

Criteria: Allowable costs for administrative expenses require adequate documentation to support the disbursement.

Cause: There are policies and procedures for expenditures and credit cards, but documentation is lacking for credit card payments. Management is not reviewing documentation or matching documentation with the charges on the credit card statement.

Effect: The costs may be disallowed.

Questioned Costs: \$3,032

Context: A sample of five disbursements totaling \$13,219 was selected from a population of 35 disbursements totaling \$19,863. The test found 3 disbursements were for credit card payments that did not have adequate receipts attached for support for payment. My sample was a statistically valid sample.

Recommendation: Each month, management should reconcile all credit card charges with receipts and invoices. Management should ensure all credit card statements have adequate documentation before processing for payment.

View of responsible officials and planned corrective actions: We agree with the auditor's recommendation and procedures will be implemented.

Status: Resolved.

**NUTRITION EDUCATION SERVICES, INC**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2020**

**2021-004 United States Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program CFDA No. 10.558 Grant Period Year Ended September 30, 2021**

Material Weakness: As discussed in finding 2021-001, Provider reimbursement revenues and provider payment expenditures recorded on the accounting records did not correspond with the claim submittal forms and provider check registers. Some reimbursement revenues and provider disbursements were posted to the revenue account. Other reimbursement revenues and provider disbursements were posted to the expenditure account. Administrative revenues were not reconciled from the claim submittal forms to the general ledger. Claim submittal forms for revenues and check registers for provider payments were not being reconciled against the general ledger.

Failure to reconcile and monitor reconciliation of the claim submittal forms and check registers with the accounting records will cause the financial statements to be misstated.

Each month, management should reconcile the claim submittal forms to the revenue account on the general ledger. Provider check registers should be reconciled to the provider payment expenditure account. Management should put a monitoring procedure in place to ensure the documentation is reconciled with the general ledger.

Status: Resolved.

**2021-005 United States Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program CFDA No. 10.558 Grant Period Year Ended September 30, 2021**

Material Weakness: As discussed in finding 2021-002, three credit card disbursements had charges that could not be verified with a receipt or invoice.

Without an adequate payment process and controls in place, fraud, waste, and abuse of program resources will occur.

Each month, management should reconcile all credit card charges with receipts and invoices. Management should ensure all credit card statements have adequate documentation before processing for payment.

Questioned Costs: \$3,032

Status: Resolved.

**MANAGEMENT LETTER**

None



**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

# *Minda B. Raybourn*

*Certified Public Accountant  
Limited Liability Company*

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Member  
AICPA

Member  
LCPA

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

March 25, 2022

To the Board of Trustees  
Nutrition Education Services, Inc.  
PO Box 196  
Slidell, LA 70469  
And Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by Nutrition Education Services, Inc. (Entity) and the Louisiana Legislative Auditor (LLA), solely to assist users in evaluating management's assertions about the entity's internal controls and compliance with certain laws and regulations during the period of October 1, 2020 through July 31 2021, in accordance with Required Act 774 permitted under Louisiana Revised Statute 24:513. Management of the entity is responsible for the financial records, establishing internal controls over financial reporting and compliance with applicable laws and regulations. This agreed upon procedures engagement was performed in accordance established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

## ***Written Policies and Procedures***

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

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

***The entity does not have budgeting policies and procedures.***

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; and (3) the preparation and approval process of purchase requisitions and purchase orders;

***The entity does not use purchase requisitions and purchase orders due to its size. The entity does not have policies and procedures on how vendors are added to the vendor list.***

c) ***Disbursements***, including processing, reviewing, and approving.

***No exceptions to this procedure.***

d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

***The entity does not have policies and procedures on recording deposits.***

e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

***The entity does not have policies and procedures for payroll/personnel.***

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

***The entity does not have policies and procedures for contracting.***

g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4)

required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The entity does not have policies and procedures for 2 through 5.*

- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*The entity does not have policies and procedures for 1 and 2.*

- i) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The entity does not have policies and procedures for information technology disaster recovery or business continuity.*

***Management Response : We will implement the policies and procedures for budgeting, purchasing on how vendors are added to the vendor list, receipts/collections, payroll/personnel, contracting, credit cards for procedures 2 through 5, travel and expense reimbursement for procedures 3 and 4, and information technology disaster recovery/business continuity.***

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

1. 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.

**A listing was obtained.**

2. 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:

- 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 (or electronically approved), by someone other than the authorized card holder.

**The statements and supporting documentation were not, in writing, reviewed or approved.**

- b) Observe that finance charges and late fees were not assessed on the selected statements.  
**No exceptions noted.**

3. Using the monthly statements or combined statements selected under #2 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 missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**The statements were obtained. Ten transactions were selected. There were no exceptions to procedures 1, 2, and 3.**

***Management Response: We will implement policies and procedures to approve in writing that the statements and supporting documentation were reviewed and approved.***

I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely for the use of management of Nutrition Education Services, Inc., and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency for the procedures for their purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Minda Rayburn*

Franklinton, LA  
March 25, 2022