

CAMERON COUNCIL ON AGING, INC.

GRAND LAKE, LOUISIANA

AS OF JUNE 30, 2022

**BROUSSARD & COMPANY,
CERTIFIED PUBLIC ACCOUNTANTS
One Lakeside Plaza
127 W. Broad Street, Suite 800
Lake Charles, LA 70601**

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 2022
 TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Independent Auditor’s Report | 1-3 |
| Government- Wide Financial Statements | |
| Statement of Net Assets | 5 |
| Statement of Activities | 6 |
| Fund Financial Statements | |
| Governmental Funds: | |
| Balance Sheet | 8 |
| Reconciliation of the Governmental Fund Balance Sheet To the Government- Wide Statement of Net Assets | 9 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 10 |
| Reconciliation of the Statement of Revenues, Expenditures And changes in Fund Balances to the Statement of Activities | 11 |
| Notes to Financial Statements | 12-26 |
| Required Supplemental Information | |
| Budgetary Comparison Schedules | |
| General Fund | 28 |
| Title III B – Supportive Services | 29 |
| Title CI – Congregate Meals | 30 |
| Title C2 – Home Delivered Meals | 31 |
| <u>SUPPLEMENTAL INFORMATION SCHEDULES REQUIRED BY GOEA</u> <u>GENERAL FUNDS</u> | |
| Combining Balance Sheet – General Fund | 33 |
| Combining Schedule of Revenues Expenditures and Changes in Fund Balances | 34 |
| Combining Balance Sheet – Special Revenue Fund | 35 |
| Combining Schedule of Revenues Expenditures and Changes in Fund Balances | 36 |
| <u>GENERAL FIXED ASSETS</u> | |
| Schedule of General Fixed Assets | 38 |

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2022
TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| <u>OTHER SUPPLEMENTAL INFORMATION-</u> <u>GRANT ACTIVITY</u> | |
| Executive Director Compensation Schedule | 40 |
| 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 | 41 |
| Summary Schedule of Current and Prior Year Finding | 42 |
| Independent Accountant's Report on Applying Agreed Upon Procedures | 43-52 |



Board of Directors
Cameron Council on Aging, Inc.
Grand Lake, Louisiana

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cameron Council on aging, Inc. (the Council) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Council has not presented management's discussion and analysis that accounting principles generally accepts in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Council's internal control over financial reporting and compliance.

Broussard and Company

Lake Charles, Louisiana
December 7, 2022

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 GOVERNMENT-WIDE STATEMENT OF NET POSITION
 June 30, 2022

| <u>ASSETS</u> | <u>Governmental Activities</u> |
|---|--------------------------------|
| Cash (Note 2) | \$ 731,010 |
| Accounts receivable (Note 3) | 85,498 |
| Prepaid expenses | 21,443 |
| Capital assets: | |
| Depreciable, net (Note 4) | 680,851 |
| TOTAL ASSETS | \$ 1,518,802 |
| <u>LIABILITIES</u> | |
| Accounts payable | \$ 41,715 |
| Deferred revenue | 36,086 |
| Notes payable | 56,350 |
| Total Liabilities | 134,151 |
| <u>NET POSITION</u> | |
| Invested in capital assets | 680,851 |
| Unrestricted | 703,800 |
| Total Net Position | 1,384,651 |
| <u>TOTAL LIABILITIES AND NET POSITION</u> | \$ 1,518,802 |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED June 30, 2022

| | | | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------------------------|------------------------------------|---|---|---|--|--|
| Function/Program Activities | <u>Direct</u> <u>Expenses</u> | <u>Indirect</u> <u>Expenses</u> | <u>Program Income/</u> <u>Charges for</u> <u>Services</u> | <u>Operating</u> <u>Grants and</u> <u>Contributions</u> | <u>Capital</u> <u>Grants and</u> <u>Contributions</u> | | <u>Net Assets</u> <u>Governments</u> <u>Activities</u> |
| Governmental Activities: | | | | | | | |
| Health, Welfare and Social Services: | | | | | | | |
| Supportive Services | | | | | | | |
| Homemaker | \$ 26,763 | \$ 5,862 | \$ - | \$ 23,722 | \$ - | | \$ (8,903) |
| Information and Assistance | 8,597 | 2,234 | - | 7,875 | - | | (2,956) |
| Assisted Transportation | 2,220 | 577 | - | 2,034 | - | | (763) |
| Outreach | 5,880 | 1,528 | - | 5,386 | - | | (2,022) |
| Transportation | 106,708 | 27,725 | - | 97,747 | - | | (36,686) |
| Other Services | 37,595 | 16,016 | - | 38,981 | - | | (14,630) |
| Chore | 6,354 | 1,651 | - | 5,820 | - | | (2,185) |
| Nutrition Services: | | | | | | | |
| Congregate Meals | 96,816 | 25,155 | - | 73,726 | - | | (48,245) |
| Home Delivered Meals | 166,058 | 38,108 | - | 101,552 | - | | (102,614) |
| Disease Prevention and Health Promotion | 2,701 | 702 | - | 4,481 | - | | 1,078 |
| National Family Caregiver Support | 21,799 | 5,664 | - | 26,304 | - | | (1,159) |
| Administration | 132,964 | 33,075 | - | 57,444 | - | | (108,595) |
| DOTD | 10,432 | 2,710 | - | 328,323 | - | | 315,181 |
| NSIP | - | - | - | 18,732 | - | | 18,732 |
| | <u>\$ 624,887</u> | <u>\$ 161,007</u> | <u>\$ -</u> | <u>\$ 792,127</u> | <u>\$ -</u> | | <u>6,233</u> |
| Total Governmental Activities | | | | | | | |
| | | | General Revenues | | | | |
| | | | Grants and Contributions not Restricted | | | | |
| | | | | | | | 75,841 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | 75,841 |
| | | | | | | | 82,074 |
| | | | | | | | - |
| | | | | | | | 1,302,577 |
| | | | | | | | \$ 1,384,651 |

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 June 30, 2022

| | <u>General Funds</u> | <u>Title III B Supportive Services</u> | <u>Title C - 1 Congregate Meals</u> | <u>Title C - 2 Home Delivered Meal</u> | <u>Non Major Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|--------------------------|--|---|--|---|---|
| <u>ASSETS</u> | | | | | | |
| Cash and Cash Equivalents | \$ 694,924 | \$ 14,947 | \$ 5,583 | \$ 8,209 | \$ 7,347 | \$ 731,010 |
| Accounts Receivable | \$ 85,498 | \$ - | \$ - | \$ - | \$ - | 85,498 |
| Prepaid Expenses | 21,443 | - | - | - | - | 21,443 |
| <u>TOTAL ASSETS</u> | <u>\$ 801,865</u> | <u>\$ 14,947</u> | <u>\$ 5,583</u> | <u>\$ 8,209</u> | <u>\$ 7,347</u> | <u>\$ 837,951</u> |
| <u>LIABILITIES</u> | | | | | | |
| Accounts Payable | \$ 41,715 | \$ - | \$ - | \$ - | \$ - | \$ 41,715 |
| Deferred Revenue | - | 14,947 | 5,583 | 8,209 | 7,347 | 36,086 |
| Total Liabilities | 41,715 | 14,947 | 5,583 | 8,209 | 7,347 | 77,801 |
| <u>FUND BALANCE</u> | | | | | | |
| Fund Balance | | | | | | |
| Unreserved Reported In: | | | | | | |
| General Fund | 760,150 | - | - | - | - | 760,150 |
| Special Revenue Funds | - | - | - | - | - | - |
| Total Fund Balance | 760,150 | - | - | - | - | 760,150 |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | <u>\$ 801,865</u> | <u>\$ 14,947</u> | <u>\$ 5,583</u> | <u>\$ 8,209</u> | <u>\$ 7,347</u> | <u>\$ 837,951</u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET ASSETS OF SUPPLEMENTAL FUNDS
June 30, 2022

| | |
|--|----------------------------|
| Total Governmental Fund Balance | \$ 760,150 |
| Amount reported for governmental activities in the statement of net assets are difference because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the fi | 680,851 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund | <u>(56,350)</u> |
| Net Assets of Governmental Activities | <u><u>\$ 1,384,651</u></u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED June 30, 2022

| | General Fund | Title III B Supportive Services | Title C - 1 Congregate Meals | Title C - II Home Delivered Meals | Non Major Governmental Funds | Total Governmental Funds |
|--|-------------------|---------------------------------------|------------------------------------|--|------------------------------------|--------------------------------|
| REVENUES | | | | | | |
| Intergovernmental | \$ 328,323 | \$ 41,308 | \$ 73,726 | \$ 101,552 | \$ 242,874 | \$ 787,783 |
| Public Support | 5,079 | 3,267 | - | - | - | 8,346 |
| Miscellaneous | 71,839 | - | - | - | - | 71,839 |
| Total Revenues | <u>405,241</u> | <u>44,575</u> | <u>73,726</u> | <u>101,552</u> | <u>242,874</u> | <u>867,968</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Salaries | 7,343 | 136,575 | 20,139 | 53,426 | 35,690 | 253,173 |
| Fringe | 1,562 | 29,048 | 4,283 | 11,363 | 7,591 | 53,847 |
| Travel | 6 | 86 | 46 | 68 | 70 | 276 |
| Operating Services | 3,173 | 59,660 | 9,612 | 14,561 | 15,070 | 102,076 |
| Operating Supplies | 937 | 7,950 | 7,135 | 8,343 | 3,726 | 28,091 |
| Other Costs | 106,433 | 16,391 | 80,756 | 116,405 | 28,446 | 348,431 |
| Capital Outlay | - | - | - | - | - | - |
| Total Expenditures | <u>119,454</u> | <u>249,710</u> | <u>121,971</u> | <u>204,166</u> | <u>90,593</u> | <u>785,894</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>285,787</u> | <u>(205,135)</u> | <u>(48,245)</u> | <u>(102,614)</u> | <u>152,281</u> | <u>82,074</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating Transfers - In | - | 205,135 | 48,245 | 102,614 | 3,442 | 359,436 |
| Operating Transfers - Out | (154,490) | - | - | - | (155,723) | (310,213) |
| Sale of Capital Assets | - | - | - | - | - | - |
| Payments on Long-Term Debt | (9,271) | - | - | - | - | (9,271) |
| Total Other Financing Sources (Uses) | <u>(163,761)</u> | <u>205,135</u> | <u>48,245</u> | <u>102,614</u> | <u>(152,281)</u> | <u>39,952</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | 122,026 | - | - | - | - | 122,026 |
| Fund Balance at Beginning of Year | 638,124 | - | - | - | - | 638,124 |
| Fund Balance, end of year | <u>\$ 760,150</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 760,150</u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2022

| | |
|---|-----------------------------|
| Total net changes in fund balance as of June 30, 2022 per the Statement of Revenues, Expenditures and Changes in Fund Balance | \$ 122,026 |
| Amounts reported for governmental activities in the Statement of Activities are different due to: | |
| Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. | - |
| Depreciation Expense and basis on disposal of capital assets. | (49,223) |
| Loss on disposal of capital assets | - |
| Proceeds of debt principal of long-term liabilities in the statement of net position. | - |
| Payments of debt principal of long-term liabilities in the statement of net position. | <u>9,271</u> |
| Total Change in Net Assets at June 30, 2022 per Statement of Activities | <u><u>\$ 82,074</u></u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies

The financial statements of the Cameron Council on Aging, Inc. (the Council) have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection V1-Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and the Louisiana Governmental Audit Guide. The more significant to the Council's accounting policies are described below.

Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Cameron Council on Aging, Inc. is a non-profit, quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state Council which provides the Council with most of its revenues. Other entities that provide the Council with federal, state, or local funds may impose some additional requirements.

The primary function of the Cameron Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

The Cameron Council on Aging is a legally separate, non-profit, quasi-public corporation. The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Financial Reporting

The Council follows the provisions of the Government Accounting Standards Board Statement, Nos. 34, Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments (Statement 34), 37, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus (Statement 34), and 38, Certain Financial Statement Note Disclosures (Statement 38). Which establish the financial reporting standards for all states and local government entities.

The accompanying government-wide financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting and reflect transactions of behalf of the Council. The Council accounts for its funds as governmental funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Office of Elderly Affairs Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most of the Council’s special revenue funds are provided by GOEA. Title III funds are provided by the United States Department of Health and Human Services Administration on Aging through the Governor’s Office of Elderly Affairs which in turn “passes through” the funds to the Council.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Fund Accounting

The Council reports the following major governmental funds:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state or local) from which they are derived. The following types of programs comprise the Council's General Fund:

Local Funds

Local funds are received from various local sources; such funds not being restricted to any special use.

PCOA (ACT 735) Funds

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "ACT 735" funds at its discretion provided the program is benefitting people who are at least 60.

Title III-B Supportive Services Fund

This program provides access services, in-home services, community services, legal assistance and transportation for the elderly.

Title III C-1 Congregate Meals Fund

These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

These funds are used to provide nutritional meals to home bound older persons.

The remaining non major funds are as follows:

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Senior Center Fund

This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity and encourage their involvement in and with the community.

Nutritional Services Incentive Program (NSIP)

The NSIP program (formerly USDA) is used to account for the administration of Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor’s Office of Elderly Affairs. This program reimburses the service provided on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that the United States food and commodities may be purchased to supplement these programs.

Title III-D Disease Prevention and Health Promotion Services

This program provides funds to develop or strengthen preventative health services and health promotion systems through designated agencies.

Title III-E National Family Caregiver Support

To assist in providing multifaceted systems of support services for family caregivers and grandparents or older individuals who are relative caregivers.

Title III-C-1 Congregate Meals Fund

Title III C-1 Fund receives funding from United States Department of Health and Human Services through the Louisiana Governor’s Office of Elderly Affairs, which “passes through” the funds to the Council. This fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 2021 to June 30, 2022 the Council served approximately 7,623 congregate meals.

Title III-C-2 Home Delivered Meals Fund

Title III-C-2 fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. During the fiscal year July 1, 2021 to June 30, 2022, the Council served approximately 7,690 home delivered meals.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor’s Office of Elderly Affairs, which in turn “passes through” the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates five senior centers in Cameron Parish, Louisiana. Senior Center funds can be used at management’s discretion to support any of the Council’s programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B Fund to subsidize that program’s cost of providing supportive services to elderly persons who use the senior center.

Audit Fund

The Audit Fund is used to account for funds received from the Governor’s Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit (or compilation) of the Council’s financial statements.

Title III-D

The Title III-D Fund is used to account for funds used for disease prevention and health promotion activities such as; (1) equipment and material (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state Council administering this program to “give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need.”

Title III-C-1 Area Council Administration Fund

Title III-C-1 Area Council Administration (AAA) Fund is used to account for some of the administration costs associated with operating the Special Programs for the Aging.

Title III-B Supportive Services Fund

Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Cameron Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are “passed through” the Governor’s Office of Elderly Affairs.

Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. NSIP program funds are provided through the Louisiana Governor’s Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCOA) and Supplemental Senior Center funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditure. The Title III-B, C-1, C-2, D and E programs are funded based on actual operating costs incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1 and C-2 programs. All of the above-mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipt.

Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Sick leave accumulates at a rate of 1.5 days per month and is not payable upon termination or resignation. Vacation leave accumulates at the same rate after three months of service has been completed. Upon termination or resignation, a maximum of nine days can be paid to an employee. This same amount can be carried over from year to year. Any liability as of June 30, 2022 would be considered immaterial and has not been recorded on the Council’s accounting records.

Property and Equipment

The Council capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful life of the asset. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Council generally pays for services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks that assist the Council but these services do not meet the criteria for recognition as contributed services.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Donations

Donations received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Budget Policy

The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

The Governor’s Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for each program’s grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30th of the current year for the next year.

The adopted budget is forwarded to the Governor’s Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device; there was one budget amendment during the current fiscal year.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Estimates

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

Note 2 – Cash in Bank

At June 30, 2022, the book balance of the Council’s bank deposits was \$731,010.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the 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 the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2022, are secured as follows:

| | |
|---------------------------|-------------------|
| Bank Balances | <u>\$ 736,633</u> |
| Federal Deposit Insurance | <u>\$ 250,000</u> |

At June 30, 2022, the Council’s deposits are in excess of FDIC insurance coverage by \$486,633.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 3 – Receivables

Accounts receivable at June 30, 2022, consist of the following:

| | | |
|------|----|--------|
| CCAA | \$ | 24,548 |
| GOEA | | 373 |
| DOTD | | 60,577 |
| | | 85,498 |
| | | 85,498 |

Note 4 – Capital Assets

Capital asset activity for the year ended June 30, 2022, is as follows:

| | <u>Balance</u> <u>July 1, 2021</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2022</u> |
|---------------------------------------|---------------------------------------|------------------|------------------|--|
| Capital assets not being depreciated: | | | | |
| Land | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| Depreciable assets: | | | | |
| Building | 621,445 | - | - | 621,445 |
| Vehicles | 307,443 | - | - | 307,443 |
| Furniture & fixtures | 50,340 | - | - | 50,340 |
| Totals at historical cost | 994,228 | - | - | 994,228 |
| Less accumulated depreciation for: | | | | |
| Building | (177,403) | (19,859) | - | (197,262) |
| Vehicles | (42,247) | (28,499) | - | (70,746) |
| Furniture & fixtures | (44,504) | (865) | - | (45,369) |
| Total accumulated depreciation | (264,154) | (49,223) | - | (313,377) |
| Net capital assets | \$ 730,074 | \$ (49,223) | \$ - | \$ 680,851 |

Depreciation was charged to Administration activities of the Council for \$49,223.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 5 – Note Payable (Promissory Note)

The Council has available \$120,000 under a promissory note with a banking institution at June 30, 2022. The promissory note bears interest at 2% plus the Wall Street Journal Prime Rate per annum. The promissory note has a maturity date of September 2, 2024. The outstanding balance under this agreement was \$56,350 at June 30, 2022.

Note 6 – In-Kind Contribution

The Council often receives various in-kind contributions. These contributions are not recorded in the financial statements as revenues, nor are the expenditure related to the use of the in-kind contributions. The Council did not receive any in-kind contributions in the year ended June 30, 2022.

Note 7 – Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council as of year-end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

Note 8 – Contingencies-Grant Programs

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year-end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs of refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor Council and the Council.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 9 – Transfer In (Out)

These amounts represent transfers from various funds including Act 735 State Fund and the Local Contributions Fund to various other funds to supplement current year programs.

Operating transfers in and out are listed by fund for the fiscal year ended June 30, 2022:

| | <u>III-B</u> | <u>C-1</u> | <u>C-2</u> | <u>III-D</u> | <u>III-E</u> | <u>Other GOEA</u> | <u>Total</u> |
|---------------------|-------------------|------------------|-------------------|--------------|-----------------|-------------------|-------------------|
| PCOA | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Senior Center | 32,812 | - | - | - | - | - | 32,812 |
| NSIP | - | - | 18,732 | - | - | - | 18,732 |
| Supplement | 3,100 | - | - | - | - | - | 3,100 |
| C-1 | - | - | - | - | - | - | - |
| III-D | 1,078 | - | - | - | - | - | 1,078 |
| III-E | - | - | - | - | - | - | - |
| Disaster Assistance | - | - | - | - | - | - | - |
| Local | <u>68,145</u> | <u>48,245</u> | <u>83,882</u> | <u>-</u> | <u>1,159</u> | <u>2,283</u> | <u>203,714</u> |
| Total | <u>\$ 205,135</u> | <u>\$ 48,245</u> | <u>\$ 102,614</u> | <u>\$ -</u> | <u>\$ 1,159</u> | <u>\$ 2,283</u> | <u>\$ 359,436</u> |

Note 10 – Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, some board members were reimbursed for expenses incurred in conducting Council related activities.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 11 – Subsequent Events

The Council evaluated its records as of December 7, 2022 for subsequent events through this date and the Council is not aware of any subsequent events which would require recognition or disclosure in the financial statements. The recent coronavirus pandemic could have a detrimental impact on the Council's operations and funding. The impact is unknown at the time the financial statements were available to be issued.

Note 12 – Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code of 1986 and as an organization that is not a private Council as defined in Section 509(a) of the Code. The Council is required to file the applicable Form 990, *Return of Organization Exempt from Income Tax*. The applicable form is based on the Council's gross receipts. The Council is in compliance with the filing requirements of the Internal Revenue Service. Returns are subject to examination by the IRS, generally for three years after they are filed.

Note 13 – Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

Note 14 – Federal Award Programs

The Council received revenues from various federal and state grant programs that are subject to final review and approval as to the allow ability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the Council of the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 15 – Revenue Recognition

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update (“ASU”) No. 2014-09, Revenue from Contracts with Customers (Topic 606). The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Council adopted the new standard effective July 1, 2020, the first day of the Council’s fiscal year, using the full retrospective method.

As part of the adoption of the ASU, the Council elected to use the following transition practical expedients: (i) completed contracts that begin and end in the same annual reporting period have not been restated; (ii) the Council used the known transaction price for completed contracts; (iii) to exclude disclosures of transaction prices allocated to remaining performance obligations when the Council expects to recognize such revenue for all periods prior to the date of initial application of the ASU; and (iv) the Council has reflected the aggregate of all contract modifications that occurred prior to the date of initial application when identifying the satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price.

The majority of the Council’s revenue is recognized over time based on grants from several governmental agencies as well as public contributions, fundraising and investment income. Revenue recognized over time primarily consists of performance obligations that are satisfied within one year or less. In addition, the majority of the Council’s revenue streams do not contain variable consideration and contract modifications are generally minimal. For these reasons, there is not a significant impact as a result of electing these transition practical expedients.

The adoption of this ASU did not have a significant impact on the Council’s financial statements. Based on the Council’s evaluation process and review of its contracts with customers, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard. No changes were required to previously reported revenues as a result of the adoption.

Note 16 – Disaggregation of Revenue from Contracts with Customers

The Council reports revenues based on the following categories: Governmental Grants and Other Miscellaneous Revenue. The Council has determined that these categories can be used to meet the objective of the disaggregation disclosure requirements, which is to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2022

Note 16 – Disaggregation of Revenue from Contracts with Customers (Continued)

The following table disaggregates the Council’s revenue based on type and on the timing of satisfaction of performance obligations for the year ended June 30, 2022:

| | <u>Government Grants</u> | <u>Other Revenue</u> | <u>Total</u> |
|--|--------------------------|----------------------|--------------|
| Performance obligations satisfied at a point in time | \$ - | \$ - | \$ - |
| Performance obligations satisfied over time | 787,783 | 80,186 | 867,969 |
| | \$ 787,783 | \$ 80,186 | \$ 867,969 |

Note 17 – Contract Balances

Contract assets include unbilled amounts resulting from sales under contracts when the percentage-of-completion cost-to-cost method of revenue recognition is utilized and revenue recognized exceeds the amount billed to the customer. Contract liabilities include billings in excess of revenue recognized. Contract assets and contract liabilities were as follows for the year ended June 30, 2022:

| | <u>2022</u> |
|----------------------|-------------|
| Contract assets | \$ - |
| Contract liabilities | - |

REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 FOR THE YEAR ENDED June 30, 2022

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance With Final Budget Over (Under) |
|--|-------------------------|------------|-------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$ 330,000 | \$ 330,000 | \$ 328,323 | \$ (1,677) |
| Public Support | 12,000 | 12,000 | 5,079 | (6,921) |
| Miscellaneous | - | - | 71,839 | 71,839 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Revenues | 342,000 | 342,000 | 405,241 | 63,241 |
| <u>Expenditures</u> | | | | |
| Salaries | 6,325 | 7,089 | \$ 7,343 | \$ 254 |
| Fringe | 1,367 | 1,501 | 1,562 | 61 |
| Travel | 319 | 13 | 6 | (7) |
| Operating Services | 2,755 | 3,021 | 3,173 | 152 |
| Operating Supplies | 764 | 712 | 937 | 225 |
| Other Costs | 131 | 30,417 | 106,433 | 76,016 |
| Capital Outlay | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 11,661 | 42,753 | 119,454 | 76,701 |
| <u>Excess (Deficiency) of Revenues Over Expenditures</u> | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 330,339 | 299,247 | 285,787 | (13,460) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | (330,339) | (299,247) | (154,490) | 144,757 |
| Transfers In | - | - | - | - |
| Sale of Capital Assets | - | - | - | - |
| Payments on Long-Term Debt | - | - | (9,271) | (9,271) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Sources (Uses) | (330,339) | (299,247) | (163,761) | 135,486 |
| <u>Net Change in Fund Balance</u> | - | - | 122,026 | 122,026 |
| <u>Fund Balance at Beginning of Year</u> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 638,124 | 638,124 | 638,124 | - |
| <u>Fund Balance at End of Year</u> | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$ 638,124 | \$ 638,124 | \$ 760,150 | \$ 122,026 |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 TITLE III B - SUPPORTIVE SERVICES
 FOR THE YEAR ENDED June 30, 2022

| | <u>Budgeted Amounts</u> | | Actual Amounts | Variance With Final Budget Over (Under) |
|--|-------------------------|----------------|-------------------|--|
| | <u>Original</u> | <u>Final</u> | | <u>(Under)</u> |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$ 41,308 | \$ 41,308 | \$ 41,308 | \$ - |
| Public Support | 0 | 0 | 3,267 | 3,267 |
| Total Revenues | <u>41,308</u> | <u>41,308</u> | <u>44,575</u> | <u>3,267</u> |
| <u>Expenditures</u> | | | | |
| Salaries | 146,082 | 142,364 | 136,575 | (5,789) |
| Fringe | 31,560 | 30,144 | 29,048 | (1,096) |
| Travel | 6,234 | 256 | 86 | (170) |
| Operating Services | 54,572 | 58,130 | 59,660 | 1,530 |
| Operating Supplies | 6,487 | 6,872 | 7,950 | 1,078 |
| Other Costs | 6,790 | 24,516 | 16,391 | (8,125) |
| Total Expenditures | <u>251,725</u> | <u>262,282</u> | <u>249,710</u> | <u>(12,572)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (210,417) | (220,974) | (205,135) | 15,839 |
| Other Financing Sources (Uses) Transfers In | <u>210,417</u> | <u>220,974</u> | <u>205,135</u> | <u>(15,839)</u> |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance at Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 TITLE C-1 CONGREGATED MEALS
 FOR THE YEAR ENDED June 30, 2022

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Over (Under) |
|--|------------------|----------------|-------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$ 48,726 | \$ 73,726 | \$ 73,726 | \$ - |
| Public Support | - | - | - | - |
| Total Revenues | <u>48,726</u> | <u>73,726</u> | <u>73,726</u> | <u>-</u> |
| | | | | |
| <u>Expenditures</u> | | | | |
| Salaries | 14,643 | 19,724 | 20,139 | 415 |
| Fringe | 3,163 | 4,176 | 4,283 | 107 |
| Travel | 467 | 131 | 46 | (85) |
| Operating Services | 5,895 | 8,964 | 9,612 | 648 |
| Operating Supplies | 7,173 | 7,648 | 7,135 | (513) |
| Other Costs | 37,766 | 82,141 | 80,756 | (1,385) |
| Total Expenditures | <u>69,107</u> | <u>122,784</u> | <u>121,971</u> | <u>(813)</u> |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (20,381) | (49,058) | (48,245) | 813 |
| | | | | |
| Other Financing Sources (Uses) Transfers In | <u>20,381</u> | <u>49,058</u> | <u>48,245</u> | <u>(813)</u> |
| | | | | |
| Net Change in Fund Balance | - | - | - | - |
| | | | | |
| Fund Balance at Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 TITLE C-2 HOME DELIVERED MEALS
 FOR THE YEAR ENDED June 30, 2022

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget Over (Under) |
|--|------------------|----------------|-------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$ 58,021 | \$ 101,552 | \$ 101,552 | \$ - |
| Public Support | - | - | - | - |
| Total Revenues | <u>58,021</u> | <u>101,552</u> | <u>101,552</u> | <u>-</u> |
| | | | | |
| <u>Expenditures</u> | | | | |
| Salaries | 57,032 | 54,109 | 53,426 | (683) |
| Fringe | 12,322 | 11,457 | 11,363 | (94) |
| Travel | 1,659 | 193 | 68 | (125) |
| Operating Services | 20,946 | 13,257 | 14,561 | 1,304 |
| Operating Supplies | 7,656 | 6,744 | 8,343 | 1,599 |
| Other Costs | 145,925 | 95,831 | 116,405 | 20,574 |
| Total Expenditures | <u>245,540</u> | <u>181,591</u> | <u>204,166</u> | <u>22,575</u> |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (187,519) | (80,039) | (102,614) | (22,575) |
| | | | | |
| Other Financing Sources (Uses) Transfers In | <u>187,519</u> | <u>80,039</u> | <u>102,614</u> | <u>22,575</u> |
| | | | | |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance at Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION SCHEDULES
REQUIRED BY GOEA

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 GENERAL FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2022

| | Programs of the General Fund | | |
|---|------------------------------|-------------------|-----------------------|
| | Local | PCOA (Act 735) | Total General Fund |
| <u>ASSETS</u> | | | |
| Cash & Cash Equivalents | \$ 694,924 | \$ - | \$ 694,924 |
| Accounts Receivable | 85,498 | - | 85,498 |
| Prepaid Expenses | 21,443 | - | 21,443 |
| | <u>\$ 801,865</u> | <u>\$ -</u> | <u>\$ 801,865</u> |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | \$ 41,715 | \$ - | \$ 41,715 |
| Notes Payable | - | - | - |
| Due to Other Funds | - | - | - |
| Total Liabilities | <u>41,715</u> | <u>-</u> | <u>41,715</u> |
| <u>FUND BALANCE</u> | | | |
| Unreserved and Undesignated | <u>760,150</u> | <u>-</u> | <u>760,150</u> |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | | | |
| | <u>801,865</u> | <u>-</u> | <u>801,865</u> |

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED June 30, 2022

| | Programs of the General Fund | | |
|--|------------------------------|-------------------|--------------------------|
| | Local | PCOA (Act 735) | Total General Fund |
| <u>Revenues</u> | | | |
| Intergovernmental | \$ 328,323 | \$ 100,000 | \$ 428,323 |
| Public Support | 5,079 | - | 5,079 |
| Miscellaneous | 71,839 | - | 71,839 |
| Total Revenues | 405,241 | 100,000 | 505,241 |
| | | | |
| <u>Expenditures</u> | | | |
| Salaries | 7,343 | - | 7,343 |
| Fringe | 1,562 | - | 1,562 |
| Travel | 6 | - | 6 |
| Operating Services | 3,173 | - | 3,173 |
| Operating Supplies | 937 | - | 937 |
| Other Costs | 106,433 | - | 106,433 |
| Capital Outlay | - | - | - |
| Total Expenditures | 119,454 | - | 119,454 |
| | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 285,787 | 100,000 | 385,787 |
| | | | |
| <u>Other Financing Sources (Uses)</u> | | | |
| Operating Transfers - In | - | - | - |
| Operating Transfers - Out | (154,490) | (100,000) | (254,490) |
| Sale of Capital Assets | - | - | - |
| Payments on Long-Term Debt | (9,271) | - | (9,271) |
| Total Other Financing Sources (Uses) | (163,761) | (100,000) | (263,761) |
| | | | |
| Net Change in Fund Balance | 122,026 | - | 122,026 |
| | | | |
| Fund Balance at Beginning of Year | 638,124 | - | 638,124 |
| | | | |
| FUND BALANCE AT END OF YEAR | \$ 760,150 | \$ - | \$ 760,150 |

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2022

| | <u>Programs of the General Fund</u> | | | | | | Total Nonmajor Special Revenue Funds |
|---|-------------------------------------|---------------------------|-------------------------------|-------------|---------------------------------------|-------------|--|
| | <u>Local</u> | <u>PCOA (Act 735)</u> | <u>Total General Fund</u> | <u>SSBG</u> | <u>Supplemental Senior Center</u> | <u>NSIO</u> | |
| <u>ASSETS</u> | | | | | | | |
| Cash & Cash Equivalents | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accounts Receivable | - | - | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL ASSETS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | | | |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | | |
| | | | | | | | |
| <u>LIABILITIES</u> | | | | | | | |
| Accounts Payable | - | - | - | - | - | - | - |
| Other Accrued Expenses | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL LIABILITIES | - | - | - | - | - | - | - |
| | | | | | | | |
| <u>FUND BALANCE</u> | | | | | | | |
| Unreserved and Undesignated | - | - | - | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>TOTAL LIABILITIES AND FUND BALANCE</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED June 30, 2022

| | Senior Center | Title III-D Disease Prevention | Title III-E Caregiver | Other GOEA Funds | Supplemental Senior Center | AAA | NSIP | PCOA | Total Non- Major Special Revenue Funds |
|--|------------------|--------------------------------------|--------------------------|------------------------|-------------------------------|-----------|-----------|------------|---|
| <u>REVENUES</u> | | | | | | | | | |
| Intergovernmental: | | | | | | | | | |
| Governor's Office of Elderly Affairs | \$ 32,813 | \$ 4,481 | \$ 26,304 | \$ 24,369 | \$ 3,100 | \$ 33,075 | \$ 18,732 | \$ 100,000 | \$ 242,874 |
| Public Support: | | | | | | | | | |
| Client Contributions | - | - | - | - | - | - | - | - | - |
| Total Revenues | 32,813 | 4,481 | 26,304 | 24,369 | 3,100 | 33,075 | 18,732 | 100,000 | 242,874 |
| <u>EXPENDITURES</u> | | | | | | | | | |
| Current: | | | | | | | | | |
| Salaries | - | 2,464 | 20,205 | - | - | 13,021 | - | - | 35,690 |
| Fringe | - | 524 | 4,297 | - | - | 2,770 | - | - | 7,591 |
| Travel | - | 1 | 10 | - | - | 59 | - | - | 70 |
| Operating Services | - | 268 | 2,164 | - | - | 12,638 | - | - | 15,070 |
| Operating Supplies | - | 114 | 528 | - | - | 3,084 | - | - | 3,726 |
| Other Cost | - | 32 | 259 | 26,652 | - | 1,503 | - | - | 28,446 |
| Total Current Expenditures | - | 3,403 | 27,463 | 26,652 | - | 33,075 | - | - | 90,593 |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | 3,403 | 27,463 | 26,652 | - | 33,075 | - | - | 90,593 |
| Excess (Deficiency) of Revenues Over Expenditures | 32,813 | 1,078 | (1,159) | (2,283) | 3,100 | - | 18,732 | 100,000 | 152,281 |
| Other Financing Sources (Uses) | | | | | | | | | |
| Operating Transfers - In | - | - | 1,159 | 2,283 | - | - | - | - | 3,442 |
| Operating Transfers - Out | (32,813) | (1,078) | - | - | (3,100) | - | (18,732) | (100,000) | (155,723) |
| Total Other Financing Sources (Uses) | (32,813) | (1,078) | 1,159 | 2,283 | (3,100) | - | (18,732) | (100,000) | (152,281) |
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | - | - | - | - | - | - | - | - | - |
| FUND BALANCES AT BEGINNING OF YEAR | - | - | - | - | - | - | - | - | - |
| FUND BALANCES AT END OF YEAR | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

GENERAL FIXED ASSETS

CAMERON COUNCIL ON AGING, INC.
 GRAND LAKE, LOUISIANA
 SCHEDULE OF GENERAL FIXED ASSETS
 JUNE 30, 2022

| | Balance June 30, 2021 | Additions | Deletions | Balance June 30, 2022 |
|---|--------------------------|-----------|-----------|--------------------------|
| <u>GENERAL FIXED ASSETS</u> | | | | |
| Land | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| Buildings | 621,446 | - | - | 621,446 |
| Vehicles | 307,443 | - | - | 307,443 |
| Furniture & Fixtures | 50,340 | - | - | 50,340 |
| | <u>994,229</u> | <u>-</u> | <u>-</u> | <u>994,229</u> |
| <u>TOTAL GENERAL FIXED ASSETS</u> | | | | |
| | | | | |
| <u>INVESTMENT IN GENERAL FIXED ASSETS</u> | | | | |
| | | | | |
| Property Acquired After July 1, 1985 | | | | |
| DOTD | \$ 311,998 | \$ - | \$ - | \$ 311,998 |
| Local Funds | 650,563 | - | - | 650,563 |
| Cameron Parish Police Jury | - | - | - | - |
| OEA State | 31,668 | - | - | 31,668 |
| | <u>994,229</u> | <u>-</u> | <u>-</u> | <u>994,229</u> |
| <u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u> | | | | |

OTHER SUPPLEMENTAL INFORMATION

Cameron Council on Aging, Inc.
 Schedule of Compensation, Benefits, and Other Payments to Agency Head
 For the Year Ended June 30, 2022

Agency Head Name: Dinah Landry Executive Director

| Purpose | Amount |
|--|-----------|
| Salary | \$ 40,719 |
| Benefits - insurance | \$ 12,000 |
| Benefits - retirement | \$ 3,115 |
| Deferred compensation (contributions made by the agency) | \$ - |
| Benefits - other (pair of shoes) | \$ - |
| Benefits - other (fuel district vehicle) | \$ - |
| Car allowance | \$ - |
| Vehicle provided by government | \$ - |
| Cell phone | \$ - |
| Dues | \$ - |
| Vehicle rental | \$ - |
| Per diem | \$ - |
| Reimbursements | \$ - |
| Travel | \$ - |
| Registration fees | \$ - |
| Conference travel | \$ - |
| Housing | \$ - |
| Unvouchered expenses | \$ - |
| Special meals | \$ - |
| Other | \$ - |



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Cameron Council on Aging, Inc.
Grand Lake, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Cameron Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated December 7, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 our audit, and accordingly, we do not express such an opinion. The results of our 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Broussard and Company

Lake Charles, Louisiana
December 7, 2022

**CAMERON COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness identified? _____ yes X no
- Significant deficiencies identified that are not material weaknesses _____ yes X no
- Noncompliance material to financial statements noted? _____ yes X no

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings for the current audit period.

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings for the prior audit period.



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of Cameron Council on Aging, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. Cameron Council on Aging, Inc.'s (the Council) management is responsible for those C/C areas identified in the SAUPs.

The Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether 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.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - 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 Council fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, Council fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- 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.
- 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).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- j) **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.

Results: No exceptions noted.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: No exceptions noted.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions noted.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or Council fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the Council has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Results: No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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.

Results: No exceptions noted.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- b) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- c) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No exceptions noted

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the

listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: No exceptions noted.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: No exceptions noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the Council who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the Council;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Results: Not Applicable

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or

compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Broussard and Company

Lake Charles, Louisiana
December 7, 2022