

**CENLA AREA AGENCY ON AGING, INC.**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2023**

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## Independent Auditors' Report

To the Board of Directors  
Cenla Area Agency on Aging  
Alexandria, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (CAAA) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CAAA as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 CAAA 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 opinion.

#### **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 CAAA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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**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 opinion. 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 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, 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 CAAA'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 CAAA'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.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities budget and actual for various programs, the statement of changes in property and equipment, and the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

***Cenla Area Agency on Aging***  
***December 12, 2023***

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Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of CAAA'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 CAAA'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 CAAA's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

December 12, 2023

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Financial Position***

***June 30, 2023***

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### **ASSETS**

#### Current Assets

Cash and Cash Equivalents	\$ 1,242,120
Receivables	359,034
Prepaid Expenses	784
Other Assets	4,403
Lease - Right to Use	<u>10,876</u>
Total Current Assets	1,617,217

Lease - Right to Use	13,595
Property and Equipment, net	<u>582,545</u>

Total Assets \$ 2,213,357

### **LIABILITIES & NET ASSETS**

#### Current Liabilities

Accounts and Other Payables	\$ 541,008
Compensated Absences Payable	28,835
Deferred Revenues	314,326
Current Portion of Lease Obligation	<u>10,686</u>
Total Current Liabilities	894,855

#### Long-Term Liabilities

Lease Obligation	<u>14,369</u>
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Total Liabilities 909,224

#### Net Assets

Without Donor Restrictions	803,446
With Donor Restrictions	<u>500,687</u>
Total Net Assets	<u>1,304,133</u>

Total Liabilities and Net Assets \$ 2,213,357

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

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities***

***For the Year Ended June 30, 2023***

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 6,415,196	\$ 6,415,196
Grants - Corp. for National & Community Service	-	271,548	271,548
Grants - Other	-	36,600	36,600
Interest Income	15,988	-	15,988
Miscellaneous	56,888	-	56,888
Net Assets Released From Restrictions	<u>6,718,761</u>	<u>(6,718,761)</u>	<u>-</u>
Total	<u>6,791,637</u>	<u>4,583</u>	<u>6,796,220</u>
<u>Expenses</u>			
<u>Program Services</u>			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	251,585	-	251,585
Title III C Area Agency Administration	347,330	-	347,330
Louisiana Medication Assistance	192,925	-	192,925
Title III B Services	773,942	-	773,942
Title C-1 Congregate Meals	897,588	-	897,588
Title C-2 Home Delivered Meals	1,893,953	-	1,893,953
ARP AAA	258,786	-	258,786
ARP IIIB	497,097	-	497,097
ARP IIIC-1	130,643	-	130,643
ARP IIIC-2	329,770	-	329,770
ARP IIID	79,500	-	79,500
ARP IIIE	78,754	-	78,754
Title III D Disease Prevention and Health Promotion	58,457	-	58,457
Title III E Caregiver Support	360,750	-	360,750
ARP State Public Health	105,523	-	105,523
MIPPA	<u>420</u>	<u>-</u>	<u>420</u>
Total G.O.E.A.	6,257,023	-	6,257,023
Foster Grandparent Program	279,806	-	279,806
SHIIP Region III	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Expenses	6,536,829	-	6,536,829
<u>Support Services</u>			
General and Administrative	<u>34,194</u>	<u>-</u>	<u>34,194</u>
Total Expenses	<u>6,571,023</u>	<u>-</u>	<u>6,571,023</u>
Change in Net Assets	220,614	4,583	225,197
Net Assets - Beginning	<u>582,832</u>	<u>496,104</u>	<u>1,078,936</u>
Net Assets - Ending	<u>\$ 803,446</u>	<u>\$ 500,687</u>	<u>\$ 1,304,133</u>

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



# **CENLA AREA AGENCY ON AGING**

## ***Statement of Functional Expenses For the Year Ending June 30, 2023***

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	<u>Governor's Office of Elderly Affairs</u>	<u>Foster Grandparent Program</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	510,712	45,936	556,648	1,709	558,357
Fringe Benefits	139,238	16,996	156,234	-	156,234
Travel	73,200	6,174	79,374	131	79,505
Operating Services	295,015	513	295,528	12,169	307,697
Operating Supplies	130,951	2,276	133,227	-	133,227
Other	172,410	3,218	175,628	752	176,380
Grants to Sub-recipients	4,935,497	-	4,935,497	-	4,935,497
Foster Grandparent Direct Expense					
Stipends	-	133,533	133,533	-	133,533
Travel	-	40,826	40,826	-	40,826
Other	-	30,334	30,334	-	30,334
Expenses before Depreciation	6,257,023	279,806	6,536,829	14,761	6,551,590
Depreciation	-	-	-	19,433	19,433
Total Expenses	<u>6,257,023</u>	<u>279,806</u>	<u>6,536,829</u>	<u>34,194</u>	<u>6,571,023</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Cash Flows**

**For the Year Ended June 30, 2023**

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### Operating Activities

Change in Net Assets	\$ 225,197
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	19,433
(Increase) Decrease in Accounts Receivable	(46,732)
(Increase) Decrease in Prepaid Expense	1,918
(Increase) Decrease in Lease - Right to Use	(24,471)
(Increase) Decrease in Other Assets	(2,149)
Increase (Decrease) in Accounts Payable	(110,716)
Increase (Decrease) in Deferred Revenues	(182,908)
Increase (Decrease) Compensated Absences	<u>1,709</u>
Net Cash Provided by Operating Activities	<u>(118,719)</u>

### Investing Activities

Purchases of Equipment	<u>(461,215)</u>
Net Cash Reduced by Investing Activities	<u>(461,215)</u>

### Financing Activities

Lease Obligation	<u>25,056</u>
Net Cash Provided by Financing Activities	<u>25,056</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(554,878)
Cash and Cash Equivalents - Beginning	<u>1,796,998</u>
Cash and Cash Equivalents - Ending	<u>\$ 1,242,120</u>

### **Supplemental Data:**

For the year ended June 30, 2023, no amounts were paid for interest and no payments were made for income taxes.

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

# **CENLA AREA AGENCY ON AGING**

## ***Notes to Financial Statements***

***June 30, 2023***

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### **NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION**

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a “private foundation” by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

#### **BASIS OF PRESENTATION**

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Generally Accepted Accounting Standards, net assets and activities are classified in the following manner:

Net Assets without Donor Restrictions – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Net Assets with Donor Restrictions – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Donor restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of donor restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases net assets without donor restrictions and decreases net assets with donor restrictions. Expenses are presented as decreases in net assets without donor restrictions.

# **CENLA AREA AGENCY ON AGING**

## **Notes to Financial Statements**

**June 30, 2023**

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### **PROMISES TO GIVE:**

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

### **CASH AND CASH EQUIVALENTS:**

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

### **LAND, BUILDINGS AND EQUIPMENT:**

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

### **DONATIONS**

The Agency typically does not use donated services, materials and supplies in completing program activities.

### **COMPENSATED ABSENCES**

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

### **ADVERTISING**

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

## **NOTE 2 - CASH**

Amounts reported as cash at June 30, 2023 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,240,820	1,216,545
	<hr/>	<hr/>
Total Cash	\$1,242,120	\$1,216,545

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$966,545. However, the uninsured deposits are secured by pledged securities with a market value of \$966,546 at June 30, 2023. Louisiana imposes a statutory requirement on the

# **CENLA AREA AGENCY ON AGING**

## **Notes to Financial Statements**

**June 30, 2023**

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custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

### **NOTE 3 - ACCOUNTS RECEIVABLE**

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2023 are summarized as follows:

Receivables from sub-recipient organizations	\$ 120,946
Government Office of Elderly Affairs	234,928
Louisiana Department of Insurance	3,160
<hr/>	
Receivables	\$ 359,034

### **NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment utilized by the Agency at June 30, 2023 is presented as follows:

Office furniture and equipment	\$ 47,269
Office building	657,960
<hr/>	
Total	705,229
Accumulated Depreciation	(122,684)
<hr/>	
Property and Equipment, net	\$ 582,545

For the year ended June 30, 2023, depreciation expense totaled \$19,433.

### **NOTE 5 - COMPENSATION OF BOARD MEMBERS**

There was no compensation paid to any member of the Board of Directors during the current year.

### **NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS**

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs. These funds are restricted for specific program activities and are presented as net assets with donor restrictions.

### **NOTE 7 – RETIREMENT BENEFITS**

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$14,249.

### **NOTE 8 – CONTINGENCIES**

Existing conditions that may have financial consequences are referred to as contingencies. The Agency conducts various programs that are supported by grant funds. Management is confident that

# **CENLA AREA AGENCY ON AGING**

## **Notes to Financial Statements**

**June 30, 2023**

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all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

### **NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

With the exception of property and equipment, essentially all of the Agency’s assets are of a financial nature. Liquidity is provided by maintaining a significant cash reserve on deposit with a regulated financial institution. In addition, the Agency has contractual arrangements with the State of Louisiana that are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.

Contractual arrangements with the State of Louisiana are subject to potential revision that could be imposed in response to State budget concerns or other matters effecting the State’s operations. These potential revisions represent the primary factor that could impact the availability of resources.

### **NOTE 10 – MANAGEMENT’S REVIEW**

Management has evaluated subsequent events through December 12, 2023, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2023.

### **NOTE 11 – LEASING**

The Agency has acquired an additional facility by executing an operating lease. The lease requires 36 payments of \$1,000 and the initial payment was due October 2022. The lease obligation has been determined based on an interest rate of 6.5%. Maturities of the lease liabilities are summarized as follows:

2024	\$ 12,000
2025	12,000
2026	3,000
Total Lease Payments	<u>27,000</u>
Less Interest	<u>1,945</u>
Present Value of Lease Liability	25,055
Current Portion	<u>10,686</u>
Long Term Portion	<u>\$ 14,369</u>

Additional details associated with leasing are provided as follows:

Operating Lease Expense	\$ 8,157
Lease assets obtained in exchange for lease obligations	\$ 32,627



December 12, 2023

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

To the Board of Directors  
Cenla Area Agency on Aging  
Alexandria, 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 Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cenla Area Agency on Aging'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 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



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**Cenla Area Agency on Aging**  
**December 12, 2023**

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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 Cenla Area Agency on Aging's financial statements are free of 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis  
Certified Public Accountants





December 12, 2023

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

To the Board of Directors  
Cenla Area Agency on Aging  
Alexandria, Louisiana

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

**OPINION ON EACH MAJOR FEDERAL PROGRAM**

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2023. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM**

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

We are required to be independent of Cenla Area Agency on Aging and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on



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## **Cenla Area Agency on Aging**

### **December 12, 2023**

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compliance for each major federal program. Our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance with the compliance requirements referred to above.

#### **RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cenla Area Agency on Aging's federal programs.

#### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cenla Area Agency on Aging's compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cenla Area Agency on Aging's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cenla Area Agency on Aging's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cenla Area Agency on Aging's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance. Accordingly, no such opinion is expressed.

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

**REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

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

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

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

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



Rozier, McKay & Willis  
Certified Public Accountants

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Findings and Questioned Costs***

***For the year ended June 30, 2023***

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### **Part I - Summary of Auditor's Results:**

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2023 and for the year then ended expressed an unmodified opinion.
- No control deficiencies were disclosed during the audit of the financial statements. Accordingly, there were no material weaknesses.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2023 are presented as follows:

#### **Department of Health and Human Services – Aging Cluster**

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the Uniform Guidance.

### **Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

- None

### **Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:**

- None

# **CENLA AREA AGENCY ON AGING**

## ***Management's Corrective Action Plan***

***For the year ended June 30, 2023***

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<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
<b>SECTION III MANAGEMENT LETTER</b>	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2023***

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<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
<b>SECTION III MANAGEMENT LETTER</b>	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

**CENLA AREA AGENCY ON AGING**

**Departmentalized Statement of Activities  
Governor's Office of Elderly Affairs Programs  
For the Year Ending June 30, 2023**

	Title III C Louisiana		Title III B Medication Assistance	Title III B Services	Title III C		ARP AAA	ARP IIB	ARP IIC-1	ARP IIC-2	ARP IID	ARP IIE	N.S.I.P.	Title III D	Title III E	ARP STPH	MIPPA	Total G.O.E.A.
	Title III B Ombudsman	Area Agency Admin.			C-1	C-2												
Support, Revenues and Transfers																		
Governor's Office of Elderly Affairs	\$ 251,585	\$ 347,330	\$ 285,475	\$ 773,942	\$ 752,623	\$ 1,542,818	\$ 258,786	\$ 497,097	\$ 130,643	\$ 329,770	\$ 79,500	\$ 78,754	\$ 500,683	\$ 58,457	\$ 360,750	\$ 105,523	\$ 61,460	\$ 6,415,196
Total Support, Revenues and Transfers	251,585	347,330	285,475	773,942	752,623	1,542,818	258,786	497,097	130,643	329,770	79,500	78,754	500,683	58,457	360,750	105,523	61,460	6,415,196
<b>Expenses</b>																		
Salaries	133,175	129,897	41,187	17,798	-	-	122,802	-	-	-	36,702	-	-	20,738	-	8,413	-	510,712
Fringe benefits	36,528	37,430	8,902	4,882	-	-	34,471	-	-	-	9,005	-	-	5,688	-	2,332	-	139,238
Travel	18,795	19,030	12,027	-	-	-	7,377	-	-	-	3,682	-	-	5,913	-	6,376	-	73,200
Operating services	39,189	90,856	62,006	2,927	-	-	47,406	-	-	-	12,285	-	-	15,787	-	24,139	420	295,015
Operating supplies	15,624	17,727	56,323	695	-	-	4,398	-	-	-	16,309	-	-	8,311	-	11,564	-	130,951
Other	8,274	52,390	12,480	698	-	-	42,332	-	-	-	1,517	-	-	2,020	-	52,699	-	172,410
Grants to sub-recipients:																		
Avoyelles Council on Aging	-	-	-	65,894	1,520	4,711	-	34,124	11,387	33,558	-	22,676	-	-	56,149	-	-	230,019
Catahoula Council on Aging	-	-	-	31,086	13,628	2,010	-	31,086	6,901	17,420	-	2,991	-	-	265	-	-	105,387
Concordia Council on Aging	-	-	-	36,235	-	-	-	16,799	7,379	29,636	-	-	-	-	14,840	-	-	104,889
Grant Council on Aging	-	-	-	36,489	12,780	6,931	-	31,102	-	-	-	-	-	-	20,746	-	-	108,048
Legal Services on Central Louisiana	-	-	-	38,697	-	-	-	36,387	-	-	-	-	-	-	-	-	-	75,084
Lasalle Council on Aging	-	-	-	32,929	4,263	1,751	-	30,392	7,310	18,454	-	3,921	-	-	18,687	-	-	117,707
Rapides Council on Aging	-	-	-	130,573	-	-	-	22,864	-	-	-	-	-	-	74,096	-	-	227,533
Rapides Senior Center	-	-	-	-	1,467	-	-	124,911	46,138	-	-	-	-	-	-	-	-	172,516
Winn Council on Aging	-	-	-	42,084	778	36,486	-	13,193	7,803	8,789	-	5,010.00	-	-	26,869	-	-	141,012
Meals Purchased from Caterer	-	-	-	-	798,850	1,768,132	-	-	-	82,449	-	-	-	-	-	-	-	2,649,431
Allen Council on Aging	-	-	-	40,303	22,685	4,777	-	18,751	-	12,758	-	-	-	-	30	-	-	99,304
East Carroll Council on Aging	-	-	-	20,152	22,178	27,864	-	10,381	4,474	11,293	-	-	-	-	-	-	-	96,342
Franklin Council on Aging	-	-	-	48,352	-	2,856	-	18,601	8,016	20,235	-	-	-	-	214	-	-	98,274
Jackson Council on Aging	-	-	-	48,746	3,326	3,825	-	17,676	7,211	18,204	-	-	-	-	3	-	-	98,991
Madison Council on Aging	-	-	-	67,269	2,642	-	-	17,652	6,330	16,375	-	-	-	-	-	-	-	110,268
Richland Council on Aging	-	-	-	34,900	8,340	34,610	-	16,031	4,675	19,559	-	-	-	-	60	-	-	118,175
Tensas Council on Aging	-	-	-	25,619	-	-	-	13,197	5,686	14,357	-	-	-	-	-	-	-	58,859
Union Council on Aging	-	-	-	47,614	5,131	-	-	43,950	7,333	26,683	-	-	-	-	-	-	-	130,711
Companion Care of SW LA	-	-	-	-	-	-	-	-	-	-	-	4,867	-	-	22,572	-	-	27,439
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	-	-	-	39,289	-	-	126,219	-	-	165,508
Total expenses	251,585	347,330	192,925	773,942	897,588	1,893,953	258,786	497,097	130,643	329,770	79,500	78,754	-	58,457	360,750	105,523	420	6,257,023
Transfers In (Out)	-	-	(92,550)	-	144,965	351,135	-	-	-	-	-	-	(496,100)	-	-	-	(61,040)	(153,590)
Change in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	4,583	-	-	-	-	4,583
Beginning net assets (deficit)	-	-	-	-	-	-	-	-	-	-	-	-	496,104	-	-	-	-	496,104
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,687	\$ -	\$ -	\$ -	\$ -	\$ 500,687

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIIB Ombudsman**

**For the year ended June 30, 2023**

---

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 251,585</u>	<u>\$ 251,585</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Salaries	133,175	133,175	-
Fringe benefits	36,528	36,528	-
Travel	19,550	18,795	755
Operating services	40,107	39,189	918
Operating supplies	5,105	15,624	(10,519)
Other	17,144	8,274	8,870
<b>Total expenses</b>	<u>251,609</u>	<u>251,585</u>	<u>24</u>
<b>Transfers</b>	<u>24</u>	<u>-</u>	<u>(24)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIIC Area Agency Administration**

**For the year ended June 30, 2023**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 347,330	\$ 347,330	\$ -
<b>Expenses</b>			
Salaries	129,172	129,897	(725)
Fringe benefits	35,430	37,430	(2,000)
Travel	26,100	19,030	7,070
Operating services	86,805	90,856	(4,051)
Operating supplies	21,272	17,727	3,545
Other	48,659	52,390	(3,731)
<b>Total expenses</b>	<u>347,438</u>	<u>347,330</u>	<u>108</u>
<b>Transfers</b>	<u>108</u>	<u>-</u>	<u>(108)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 388,000</u>	<u>\$ 285,475</u>	<u>\$ (102,525)</u>
<b><u>Expenses</u></b>			
Salaries	30,739	41,187	(10,448)
Fringe benefits	8,431	8,902	(471)
Travel	13,000	12,027	973
Operating services	70,265	62,006	8,259
Operating supplies	56,819	56,323	496
Other	<u>13,823</u>	<u>12,480</u>	<u>1,343</u>
<b>Total expenses</b>	<u>193,077</u>	<u>192,925</u>	<u>152</u>
<b>Transfers</b>	<u>(194,923)</u>	<u>(92,550)</u>	<u>102,373</u>
<b>Change in Net Assets</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIIB Support Services**

**For the year ended June 30, 2023**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 773,942	\$ 773,942	\$ -
<b>Expenses</b>			
Salaries	17,798	17,798	-
Fringe benefits	4,882	4,882	-
Operating services	2,962	2,927	35
Operating supplies	641	695	(54)
Other	780	698	82
Grants to sub-recipients:			
Avoyelles Council on Aging	65,894	65,894	-
Catahoula Council on Aging	31,086	31,086	-
Concordia Council on Aging	36,235	36,235	-
Grant Council on Aging	36,489	36,489	-
Lasalle Council on Aging	32,929	32,929	-
Rapides Council on Aging	130,573	130,573	-
Winn Council on Aging	42,084	42,084	-
Legal Service of Cenla	38,697	38,697	-
Allen Council on Aging	40,303	40,303	-
East Carroll Council on Aging	20,152	20,152	-
Franklin Council on Aging	48,352	48,352	-
Jackson Council on Aging	48,746	48,746	-
Madison Council on Aging	67,269	67,269	-
Richland Council on Aging	34,900	34,900	-
Tensas Council on Aging	25,619	25,619	-
Union Council on Aging	47,614	47,614	-
<b>Total expenses</b>	<b>774,005</b>	<b>773,942</b>	<b>63</b>
<b>Transfers</b>	<b>63</b>	<b>-</b>	<b>(63)</b>
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# ***CENLA AREA AGENCY ON AGING***

## ***Statement of Activities - Budget and Actual***

### ***Title III C-1***

***For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 752,623	\$ 752,623	\$ -
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	85,625	1,520	84,105
Catahoula Council on Aging	51,026	13,628	37,398
Concordia Council on Aging	42,900	-	42,900
Grant Council on Aging	32,557	12,780	19,777
Lasalle Council on Aging	25,311	4,263	21,048
Rapides Senior Center	166,361	1,467	164,894
Winn Council on Aging	44,446	778	43,668
Meals Purchased from Caterer	-	798,850	(798,850)
Allen Council on Aging	30,979	22,685	8,294
East Carroll Council on Aging	42,839	22,178	20,661
Franklin Council on Aging	34,412	-	34,412
Jackson Council on Aging	53,749	3,326	50,423
Madison Council on Aging	22,477	2,642	19,835
Richland Council on Aging	43,624	8,340	35,284
Tensas Council on Aging	24,720	-	24,720
Union Council on Aging	51,597	5,131	46,466
<b>Total expenses</b>	<u>752,623</u>	<u>897,588</u>	<u>(144,965)</u>
<b>Transfers</b>	<u>-</u>	<u>144,965</u>	<u>144,965</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title III C-2**

**For the year ended June 30, 2023**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 1,542,818	\$ 1,542,818	\$ -
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	219,165	4,711	214,454
Catahoula Council on Aging	84,910	2,010	82,900
Concordia Council on Aging	56,984	-	56,984
Grant Council on Aging	122,061	6,931	115,130
Lasalle Council on Aging	58,802	1,751	57,051
Rapides Council on Aging	231,618	-	231,618
Winn Council on Aging	95,871	36,486	59,385
Meals Purchased from Caterer	-	1,768,132	(1,768,132)
Allen Council on Aging	76,830	4,777	72,053
East Carroll Council on Aging	67,301	27,864	39,437
Franklin Council on Aging	53,907	2,856	51,051
Jackson Council on Aging	71,286	3,825	67,461
Madison Council on Aging	110,949	-	110,949
Richland Council on Aging	112,673	34,610	78,063
Tensas Council on Aging	80,778	-	80,778
Union Council on Aging	99,683	-	99,683
<b>Total expenses</b>	<u>1,542,818</u>	<u>1,893,953</u>	<u>(351,135)</u>
<b>Tranfers</b>	<u>-</u>	<u>351,135</u>	<u>351,135</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan Area Agency Administration For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 256,387	258,786	\$ 2,399
<b><u>Expenses</u></b>			
Salaries	111,711	122,802	(11,091)
Fringe benefits	30,641	34,471	(3,830)
Travel	5,126	7,377	(2,251)
Operating services	67,303	47,406	19,897
Operating supplies	4,780	4,398	382
Other	36,920	42,332	(5,412)
<b>Total expenses</b>	<u>256,481</u>	<u>258,786</u>	<u>(2,305)</u>
<b>Transfers</b>	<u>94</u>	<u>-</u>	<u>(94)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan IIIB Support Services For the year ended June 30, 2023***

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 438,769	\$ 497,097	\$ 58,328
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	35,170	34,124	1,046
Catahoula Council on Aging	31,086	31,086	-
Concordia Council on Aging	18,666	16,799	1,867
Grant Council on Aging	30,942	31,102	(160)
Lasalle Council on Aging	16,964	30,392	(13,428)
Rapides Council on Aging	-	22,864	(22,864)
Rapides Senior Center	67,265	124,911	(57,646)
Winn Council on Aging	21,679	13,193	8,486
Legal Service of Cenla	36,387	36,387	-
Allen Council on Aging	20,762	18,751	2,011
East Carroll Council on Aging	10,381	10,381	-
Franklin Council on Aging	18,601	18,601	-
Jackson Council on Aging	16,734	17,676	(942)
Madison Council on Aging	15,064	17,652	(2,588)
Richland Council on Aging	17,979	16,031	1,948
Tensas Council on Aging	13,197	13,197	-
Union Council on Aging	24,528	43,950	(19,422)
<b>Total expenses</b>	<u>395,405</u>	<u>497,097</u>	<u>(101,692)</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ 43,364</u>	<u>\$ -</u>	<u>\$ (43,364)</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan III C-1 For the year ended June 30, 2023***

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 173,539	130,643	\$ (42,896)
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	13,294	11,387	(1,907)
Catahoula Council on Aging	6,901	6,901	-
Concordia Council on Aging	8,044	7,379	(665)
Lasalle Council on Aging	7,310	7,310	-
Rapides Senior Center	28,989	46,138	17,149
Winn Council on Aging	9,343	7,803	(1,540)
Allen Council on Aging	8,947	-	(8,947)
East Carroll Council on Aging	4,474	4,474	-
Franklin Council on Aging	8,016	8,016	-
Jackson Council on Aging	7,211	7,211	-
Madison Council on Aging	6,492	6,330	(162)
Richland Council on Aging	7,747	4,675	(3,072)
Tensas Council on Aging	5,686	5,686	-
Union Council on Aging	10,569	7,333	(3,236)
<b>Total expenses</b>	<u>133,023</u>	<u>130,643</u>	<u>(2,380)</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ 40,516</u>	<u>\$ -</u>	<u>\$ (45,276)</u>



# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual American Rescue Plan III C-2 For the year ended June 30, 2023**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	<u>\$ 531,625</u>	<u>329,770</u>	<u>\$ (201,855)</u>
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	33,558	33,558	-
Catahoula Council on Aging	17,420	17,420	-
Concordia Council on Aging	20,306	29,636	(9,330)
Lasalle Council on Aging	18,454	18,454	-
Winn Council on Aging	23,582	8,789	14,793
Meals Purchased from Caterer	102,072	82,449	19,623
Allen Council on Aging	22,586	12,758	9,828
East Carroll Council on Aging	11,293	11,293	-
Franklin Council on Aging	20,235	20,235	-
Jackson Council on Aging	18,204	18,204	-
Madison Council on Aging	16,387	16,375	12
Richland Council on Aging	19,559	19,559	-
Tensas Council on Aging	14,357	14,357	-
Union Council on Aging	<u>26,683</u>	<u>26,683</u>	<u>-</u>
<b>Total expenses</b>	<u>364,696</u>	<u>329,770</u>	<u>34,926</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ 166,929</u>	<u>\$ -</u>	<u>\$ (166,929)</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan IIID For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 76,187	\$ 79,500	\$ 3,313
<b><u>Expenses</u></b>			
Salaries	34,018	36,702	(2,684)
Fringe benefits	9,331	9,005	326
Travel	2,365	3,682	(1,317)
Operating services	10,202	12,285	(2,083)
Operating supplies	18,753	16,309	2,444
Other	1,697	1,517	180
<b>Total expenses</b>	<u>76,366</u>	<u>79,500</u>	<u>(3,134)</u>
<b>Transfers</b>	<u>179</u>	<u>-</u>	<u>(179)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan III E For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 79,396	\$ 78,754	\$ (642)
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	22,676	22,676	-
Catahoula Council on Aging	3,701	2,991	710
Concordia Council on Aging	4,314	-	4,314
Lasalle Council on Aging	3,921	3,921	-
Winn Council on Aging	5,010	5,010	-
Companion Care of SW LA	4,799	4,867	(68)
Faith & Hope Ind. Living	31,266	39,289	(8,023)
<b>Total expenses</b>	<u>75,687</u>	<u>78,754</u>	<u>(3,067)</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ 3,709</u>	<u>\$ -</u>	<u>\$ (3,709)</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 500,683</u>	<u>\$ 500,683</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Meals Purchased From Caterer	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers</b>	<u>(496,100)</u>	<u>(496,100)</u>	<u>-</u>
<b>Change in Net Assets</b>	<u><u>\$ 4,583</u></u>	<u><u>\$ 4,583</u></u>	<u><u>\$ -</u></u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIID**

**For the year ended June 30, 2023**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 58,457	58,457	\$ -
<b>Expenses</b>			
Salaries	20,738	20,738	-
Fringe benefits	5,688	5,688	-
Travel	3,509	5,913	(2,404)
Operating services	15,223	15,787	(564)
Operating supplies	11,240	8,311	2,929
Other	2,262	2,020	242
<b>Total expenses</b>	<u>58,660</u>	<u>58,457</u>	<u>203</u>
<b>Transfers</b>	<u>203</u>	<u>-</u>	<u>(203)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title III E**

**For the year ended June 30, 2023**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Governor's Office of Elderly Affairs	\$ 360,750	\$ 360,750	\$ -
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	33,983	56,149	(22,166)
Catahoula Council on Aging	17,641	265	17,376
Concordia Council on Aging	20,563	14,840	5,723
Grant Council on Aging	20,707	20,746	(39)
Lasalle Council on Aging	18,687	18,687	-
Rapides Council on Aging	74,096	74,096	-
Winn Council on Aging	23,882	26,869	(2,987)
Allen Council on Aging	300	30	270
East Carroll Council on Aging	300	-	300
Franklin Council on Aging	300	214	86
Jackson Council on Aging	300	3	297
Madison Council on Aging	300	-	300
Richland Council on Aging	300	60	240
Tensas Council on Aging	300	-	300
Union Council on Aging	300	-	300
Companion Care of SW LA	22,572	22,572	-
Faith & Hope Independent Living	126,219	126,219	-
<b>Total expenses</b>	<u>360,750</u>	<u>360,750</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual American Rescue Plan State Public Health For the year ended June 30, 2023***

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 211,046	\$ 105,523	\$ (105,523)
<b><u>Expenses</u></b>			
Salaries	8,587	8,413	174
Fringe benefits	2,355	2,332	23
Travel	6,000	6,376	(376)
Operating services	27,198	24,139	3,059
Operating supplies	12,607	11,564	1,043
Other	48,536	52,699	(4,163)
<b>Total expenses</b>	<u>105,283</u>	<u>105,523</u>	<u>(240)</u>
<b>Transfers</b>	<u>(105,763)</u>	<u>-</u>	<u>105,763</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual MIPPA**

**For the year ended June 30, 2023**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 160,060	61,460	\$ (98,600)
<b><u>Expenses</u></b>			
Salaries	838	-	838
Fringe benefits	230	-	230
Operating services	30,447	420	30,027
Operating supplies	701	-	701
Other	957	-	957
<b>Total expenses</b>	<u>33,173</u>	<u>420</u>	<u>32,753</u>
<b>Transfers</b>	<u>(126,887)</u>	<u>(61,040)</u>	<u>65,847</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# **CENLA AREA AGENCY ON AGING**

## ***Statement of Changes in Property and Equipment For the year ended June 30, 2023***

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b><u>Property and Equipment</u></b>				
Office Furniture and Equipment	\$ 30,569	\$ 16,700	\$ -	\$ 47,269
Office Building	<u>213,447</u>	<u>444,513</u>	<u>-</u>	<u>657,960</u>
Total	244,016	461,213	-	705,229
Accumulated Depreciation	<u>(103,251)</u>	<u>(19,433)</u>	<u>-</u>	<u>(122,684)</u>
Property and Equipment, net	<u>\$ 140,765</u>	<u>\$ 441,780</u>	<u>\$ -</u>	<u>\$ 582,545</u>

# ***CENLA AREA AGENCY ON AGING***

## ***Schedule of Expenditures of Federal Awards For the year ended June 30, 2023***

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal ALN Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs			
Special Programs for the Aging			
Title III, Part B, Grants for Supportive Services and Senior Centers			
COVID - 19 Title IIIB - Ombudsman	93.044	\$ 10,181	\$ -
COVID - 19, State Public Health	93.044	422,532	422,532
COVID - 19, Title IIIB - Support Services	93.044	105,523	-
Title IIIB - Ombudsman	93.044	190,375	-
Title IIIB - Support Services	93.044	<u>644,035</u>	<u>621,567</u>
Subtotal - CFDA 93.044		<u>1,372,646</u>	<u>1,044,099</u>
Title III, Part C - Nutrition Services:			
COVID - 19 Area Agency Administration - ARP	93.045	194,084	-
COVID - 19 C-1 - ARP	93.045	111,047	111,047
COVID - 19 C-2 - ARP	93.045	280,304	210,222
Title III - Area Agency Administration	93.045	260,495	-
Title III - C-1 Congregate Meals	93.045	425,354	55,803
Title III - C-2 In-Home Delivered Meals	93.045	<u>789,644</u>	<u>64,398</u>
Subtotal - CFDA 93.045		<u>2,060,928</u>	<u>441,470</u>
Nutritional Services Incentive Program	93.053	<u>496,100</u>	<u>-</u>
Total Aging Cluster		<u>3,929,674</u>	<u>1,485,569</u>
Medicare Enrollment Assistance Program	93.071	61,460	-
Disease Prevention and Health Promotion Services, Title III, Part D			
COVID - 19 Title III, Part D	93.043	79,500	-
Title III, Part D	93.043	<u>58,457</u>	<u>-</u>
		<u>137,957</u>	<u>-</u>
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			
COVID -19 Special Programs for the Aging Discretionary Projects	93.048	16,955	-
COVID -19 CARES Act ADRC Vaccine Outreach - Alert Media	93.048	<u>92,550</u>	<u>-</u>
		<u>109,505</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E			
Title III, Part E	93.052	270,565	158,971
COVID - 19 Title III, Part E	93.052	<u>59,066</u>	<u>25,948</u>
		<u>329,631</u>	<u>184,919</u>
Total Governor's Office of Elderly Affairs		<u>4,568,227</u>	<u>1,670,488</u>
Pass-Through Louisiana Department of Insurance			
CMS Research, Demonstrations and Evaluations	93.779	<u>36,600</u>	<u>-</u>
Total Department of Health and Human Services		<u>4,604,827</u>	<u>1,670,488</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE			
Foster Grandparent Program	94.011	<u>271,548</u>	<u>-</u>
TOTAL		<u>\$ 4,876,375</u>	<u>\$ 1,670,488</u>

### **Note**

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Cenla Area Agency on Aging has not used the 10% de minimis indirect cost rate.

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2023***

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### **Agency Head - Joyce Thompson, Cenla Area Agency on Aging Director**

**Purpose:**

Salary		\$ 95,000
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**Benefits:**

Insurance	3,586	
Retirement Contributions	<u>3,800</u>	7,386

**Reimbursements:**

Travel	4,334	
Other	<u>720</u>	<u>5,054</u>
		<u>\$ 107,440</u>

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Cenla Area Agency on Aging and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Cenla Area Agency on Aging (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

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

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

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

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
December 12, 2023



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

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Alexandria, Louisiana 71301  
Online: CenlaCPAs.com

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.  <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	Applicable policies were in place.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>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.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p> <p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes</p>	<p>Meetings were conducted quarterly.</p> <p>Minutes included discussion of financial matters.</p> <p>The Cenla Area Agency on Aging does not report as a governmental entity.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

---

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>	<p>No audit findings were reported.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>



**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
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).	All activity is conducted at a single facility.	<b><i>The results did not include any findings or questioned cost.</i></b>
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 that are responsible for cash collections do not share cash drawers/registers.	Drawers and registers are not utilized because collections are typically limited to checks arriving by mail or electronic payments.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	An employee other than the receptionist, executive director, or assistant director is responsible for making the bank deposit.	<b><i>The results did not include any findings or questioned cost.</i></b>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The receptionist provides a copy of the cash receipt to the assistant director to enter into the general ledger.	<b><i>The results did not include any findings or questioned cost.</i></b>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Reconciliations are performed by an internal accountant and approved by the executive director.	<b><i>The results did not include any findings or questioned cost.</i></b>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Insurance policies provide blanket coverage for employee theft.	<b><i>The results did not include any findings or questioned cost.</i></b>
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		

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A – Deposits were limited to direct deposit and reimbursement from the councils via check.</p> <p>Deposit slips agree with supporting documentation.</p> <p>Deposit letters or confirmations from the payer agree with bank statements.</p> <p>Deposits were made within one business day.</p> <p>Deposits agree with the general ledger.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).</p>	<p>Payments are processed at 1400 &amp; 1423 Peterman Dr.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p>
<p>9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p> <p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p> <p>b) At least two employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p>	<p>The executive director oversees purchasing. All checks require two signatures.</p> <p>The internal accountant prints checks and vouchers. The executive director and the president or vice president of the board sign the checks.</p> <p>The internal accountant updates vendor information per invoices or notices. For new vendors, the executive director approves invoices prior to creating checks.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>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.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized</p>	<p>Either the assistant director or internal accountant mail payments once processed.</p> <p>Disbursement is supported by documentation.</p> <p>A second signature is present on each check.</p> <p>Invoices were available for each electronic disbursement tested; however, payments did not have indication of approval by authorized check signers.</p>	<p>The risk for this activity is mitigated by thorough record keeping of invoices paid and diligent review by the assistant and executive director. In the future, an employee other than the internal accountant will mail the payments.</p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p>Few transactions occur that are electronically disbursed. The risk for this activity is mitigated by record keeping of the invoices and review of the bank reconciliation by the assistant and executive director. In the future, we will document that these payments were reviewed.</p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>Management has reported that there are two credit cards available to the Director and the Ombudsman Coordinator.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>
<p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit statement that includes separate transactions for each card is reviewed and approved by the board president.</p> <p>Finance charges and late fees were not assessed.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>



**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	All receipts tested were supported by documentation demonstrating business purpose. No meals were served.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by</p>	<p>Reimbursements were consistent with rates adopted by the State for 94.53% of the total tested.</p> <p>No reimbursements were given using actual costs.</p> <p>Documentation demonstrated business purpose.</p> <p>Evidence of approval was present.</p>	<p>One reimbursement was paid as at a rate of \$1 per mile due to a mis-key of an internal employee. In the future, management will re-calculate amounts presented for reimbursement to verify accuracy.</p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>Solicitations for bid were posted in newspapers, serving as official journals.</p> <p>Contracts were approved by the Executive Director.</p> <p>Contracts that were amended had terms for amendment.</p> <p>Payments to the contractors agreed to the contract terms.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>The list was furnished by providing access to the FY 23 binder in the assistant director's office.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Attendance was properly documented.</p> <p>Documentation included evidence of approval.</p> <p>Leave taken was properly reflected in the records.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>The list was furnished by providing access to the FY 23 binder in the assistant director's office. Cumulative leave due to the employee agreed to the final payment of leave.</p>	<p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.  20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Appropriate representations were provided.	<b><i>The results did not include any findings or questioned cost.</i></b>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p> <p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>One hour of ethics training was completed by all employees tested; however, one employee completed theirs outside of the fiscal year.</p> <p>Documentation was available for all the employees tested; however, one employee completed theirs outside of the fiscal year.</p> <p>Supervisors of each function fulfill this role.</p>	<p>In the future, management will ensure that employees complete the ethics training within the fiscal period.</p> <p>In the future, management will ensure that employees complete the ethics training within the fiscal period.</p> <p><b><i>The results did not include any findings or questioned cost.</i></b></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No debt was issued or outstanding.	<i>The results did not include any findings or questioned cost.</i>
25 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.	No debt was issued or outstanding.	<i>The results did not include any findings or questioned cost.</i>



**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p> <p><i>The results did not include any findings or questioned cost.</i></p>
<p>28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in</p>	<p>We performed the procedure and discussed the results with management.</p>	<p><i>The results did not include any findings or questioned cost.</i></p>

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

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<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.		

**Cenla Area Agency on Aging, Inc.**

**Statewide Agreed-Upon Procedures**

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

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
29 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.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<b><i>The results did not include any findings or questioned cost.</i></b>
30 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).	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<b><i>The results did not include any findings or questioned cost.</i></b>
31 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 agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Since the Cenla Area Agency on Aging is organized as a non profit it is not subject to RS 42:341.	<b><i>The results did not include any findings or questioned cost.</i></b>