

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION  
AGENCY, INC.  
Jonesboro, Louisiana**

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of And for The Year Ended June 30, 2023**

**BY**

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**PINE BELT MULTI-PURPOSE COMMUNITY ACTION  
AGENCY, INC.  
JONESBORO, LOUISIANA**

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**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Jonesboro, Louisiana**

**Financial Statements  
and Independent Auditor's Report  
with Supplemental Information  
As of and for the Year Ended June 30, 2023**

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## **Independent Auditor's Report**

To the Board of Directors of  
Pine Belt Multi-Purpose Community Action Agency, Inc.

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

#### ***Opinion***

I have audited the accompanying financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc., (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 my opinion, the financial statements present fairly, in all material respects, the financial position of Pine Belt Multi-Purpose Community Action Agency, Inc 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***

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Pine Belt Multi-Purpose Community Action Agency, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### ***Auditor's Responsibilities for the Audit of the Financial Statement***

My 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 my 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 and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

**Pine Belt Multi-Purpose Community Action Agency, Inc.  
Independent Auditor's Report (Continued)**

- 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pine Belt Multi-Purpose Community Action Agency, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

***Supplementary Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 in Schedules 1 through 4 and 6 through 18 is also presented for purposes of additional analysis and is not a part of the required financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards and Schedules 1 through 4 and 6 through 18 are 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, I have also issued my report dated December 20, 2023, on my consideration of Pine Belt Multi-Purpose Community Action Agency, Inc.'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 Pine Belt Multi-Purpose Community Action Agency, Inc.'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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting and compliance.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 20, 2023

# **FINANCIAL STATEMENTS**

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Financial Position  
June 30, 2023

**Assets**

Cash and Cash Equivalents	\$ 245,735
Grant Receivable	146,173
Right of Use Asset	6,955
Property, Plant & Equipment (Net, Note F)	<u>182,744</u>
Total Assets	<u><u>581,607</u></u>

**Liabilities and Net Assets**

## Liabilities:

Accrued Liabilities	104,725
Lease Obligation Liability	6,955
Deferred Revenue	<u>179,635</u>
Total Liabilities	<u><u>291,315</u></u>

## Net Assets:

Without Donor Restrictions	
Investment in Fixed Assets	182,744
Operating	<u>12,308</u>
Total Without Donor Restrictions	195,052
With Donor Restrictions	95,240
Total Net Assets	<u><u>290,292</u></u>
Total Liabilities and Net Assets	<u><u>\$ 581,607</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.



PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Activities  
For the Year Ended  
June 30, 2023

**CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS**

<b>Revenues and Gains</b>	
Donation (Police Jury)	\$ -
Inkind Contributions	98,580
Interest Income	43
Other Revenues	213,979
Total Other Support	<u>312,602</u>
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>312,602</u>
<b>Net Assets Released from Restrictions</b>	
Restrictions Satisfied by Payments	<u>2,750,645</u>
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>3,063,247</u>
<b>Expenses</b>	
Program Expenses	0 2,449,656
General and Administrative Expenses	662,742
Total Expenses	<u>3,112,398</u>
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(49,151)</u>

**CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS**

<b>Revenue and Gains</b>	
Grants	
Federal	<u>2,763,349</u>
TOTAL REVENUES AND GAINS WITH DONOR RESTRICTIONS	<u>2,763,349</u>
<b>Net Assets Released from Restrictions</b>	
Restrictions Satisfied by Payments	<u>(2,750,645)</u>
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>12,704</u>
DECREASE IN NET ASSETS	(36,447)
Net Assets as of Beginning of Year	<u>323,394</u>
<b>Other Changes in Net Assets</b>	
Prior Period Adjustment	3,345
Total Other Changes in Net Assets	<u>3,345</u>
Net Assets as of End of Year	<u><u>\$ 290,292</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Cash Flows  
For the Year Ended  
June 30, 2023

<b>Operating Activities</b>	<u>All Funds</u>
Change in Net Assets	\$ (36,447)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Provision for Depreciation	68,241
Decrease in Grants Receivable	(87,978)
Increase in Right of Use Asset	(6,955)
Increase in Lease Obligation Liability	6,955
Increase in Accounts Payable/Accrued Liabilities	7,311
Decrease in Deferred Revenue	21,172
Prior Period Adjustment	3,345
Total Adjustments	<u>12,091</u>
Net Cash Provided by Operating Activities	<u>(24,356)</u>
0	
Net Increase in Cash and Cash Equivalents	<u>(24,356)</u>
Cash and Cash Equivalents as of Beginning of Year	<u>270,091</u>
Cash and Cash Equivalents as of The End of Year	<u><u>\$ 245,735</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Statement of Functional Expenses  
For the Year Ended  
June 30, 2023

	Program Services	Support Services		Total Expenses
		General and Administrative	Total Support Services	
<b>Personnel Costs</b>				
Salaries and Wages	\$ 1,049,942	\$ 458,726	\$ 458,726	\$ 1,508,668
Payroll Taxes and Other Fringe Benefits	191,319	53,793	53,793	245,112
<b>Total Personnel Costs</b>	<u>1,241,261</u>	<u>512,519</u>	<u>512,519</u>	<u>1,753,780</u>
<b>Other Expenses</b>				
Client and Assistance Payments	144,707	-	-	144,707
Community Outreach	20,123	-	-	20,123
Depreciation	68,241	-	-	68,241
Food and Related Supplies	222,315	-	-	222,315
In-kind-Facilities/Volunteers	98,580	-	-	98,580
Insurance	10,140	8,438	8,438	18,578
Occupancy Expense	63,416	24,641	24,641	88,057
Other Direct Activity Expense	147,919	-	-	147,919
Other General and Administrative Expenses	-	63,300	63,300	63,300
Other Program Expense	219,553	-	-	219,553
Professional Services	20,149	14,573	14,573	34,722
Repairs & Maintenance	12,943	13,237	13,237	26,180
Supplies and Postage	57,051	10,542	10,542	67,593
Telephone	17,152	14,240	14,240	31,392
Training & Development	42,061	-	-	42,061
Travel	-	1,252	1,252	1,252
Vehicle Operation	64,045	-	-	64,045
<b>Total Other Expenses</b>	<u>1,208,395</u>	<u>150,223</u>	<u>150,223</u>	<u>1,358,618</u>
<b>Total Functional Expenses</b>	<u>\$ 2,449,656</u>	<u>\$ 662,742</u>	<u>\$ 662,742</u>	<u>\$ 3,112,398</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Jonesboro, Louisiana**

**Notes to Financial Statements**  
**As of and For the Year Ended June 30, 2023**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

Pine Belt Multi-Purpose Community Action Agency, Inc. (Pine Belt) is a private nonprofit corporation incorporated under the law of the State of Louisiana. Pine Belt is governed by a board of Directors composed of members from Jackson, Bienville, Morehouse, Red River, Sabine and Winn Parishes which are parishes that Pine Belt serves. Pine Belt operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in these parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by Pine Belt:

**Head Start Program (49.23%)** - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by the federal funds from U.S.D.A. Department of Health and Human Services.

**Child and Adult Care Food Program (4.20%)**-Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

**Community Service Block Grant (19.85%)** - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Workforce Commission, Office of Workforce Development.

**Emergency Food and Shelter Program (0.86%)** – Provides emergency food and shelter in areas of high need through-out the community to persons based upon their unemployment or poverty status. The program is a federally funded program administrated by the Federal Emergency Management Agency (FEMA) with funds passing through a local governing board.

**Section 8 Housing Assistance Programs (5.89%)**-Provides a housing subsidy program funded by the United States Department and Urban Development. Pine Belt has entered into a contract to administer the program for Jackson Parish in Louisiana. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rent they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant's family at required contribution toward the rent.

**Summer Food Service Programs (12.79%)**-Provides a food service program for needy children during summer months when area schools are closed for the summer. Funding is provided by the federal funds passed through the Louisiana Department of Education.

**General Assistance (7.19%)** - Accounts for other incidental programs and miscellaneous administrative activities and other general operations of the agency that are not charged to a specific fund. Revenue consists of miscellaneous receipts collected during the year.

**Method of Accounting**

The financial statements have been prepared on the accrual method of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants in its *Audit and Accounting Guide for Not-for-Profit Organizations*.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**Basis of Presentation**

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

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

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**Income Tax Status**

Pine Belt is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c) (3) of Internal Revenue Code. However, income from certain activities not directly related to Pine Belt's tax-exempt purpose would be subject to taxation as unrelated business income. Pine Belt had no such income for this audit period.

**Public Support and Revenue**

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consist mainly of governmental grants and contributions. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions. Contributions are considered to be without restrictions unless restricted by the donor and are reported as net assets without donor restrictions. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

**Depreciation**

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and Improvements	30 Years
Furniture and Equipment	7 Years
Vehicles	5 Years

**Estimates**

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

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 2023, the Organization had cash totaling \$245,735 as follows:

Without Donor Restrictions	\$ 94,470
With Donor Restrictions	<u>151,265</u>
Total Cash	<u><u>\$ 245,735</u></u>

**Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**Revenues, Grants, and Other Support**

*Federal and Other State Grants*

Federal and other state grants are generally on a cost reimbursement basis. An accrual is made when eligible expenses are incurred. Revenues from federal and other state grants are recorded when the Organization has a right to reimbursement under the related grant, generally corresponding to the incurring of grant-related expenses by the Organization, or when earned under the terms of the grant.

*Contributions*

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional contributions are not recognized until the conditions on which they depend have been substantially met. Contributions received are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions.

**NOTE B. LEASE LIABILITY**

Pine Belt leases two buildings under three-year leases with required annual payments and an implicit interest rate of 6.25%. The lease liability due for the remainder of the lease is as follows:

<u>2024</u>	
Net Minimum Lease Payments	\$ 23,175
Less: Amounts Representing Interest	<u>(16,220)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 6,955</u></u>

The rental costs on the buildings for the year ended June 30, 2023, was \$4,690.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE C. GRANT RECEIVABLES**

At June 30, 2023, the Organization had grant receivables as follows:

Louisiana Department of Labor (Community Service Block Grant)	\$ 6,087
Louisiana Department of Education (Summer Feeding Program)	112,577
Emergency Food and Shelter Program (United Way)	27,509
Total	<u>\$ 146,173</u>

**NOTE D. FUNCTIONAL ALLOCATION OF EXPENSES**

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

**NOTE E. COMPENSATED ABSENCES**

Compensated absences are absences for which employees will be paid, such as vacation, and/or sick leave. The Organization has a formal policy for accumulation and vesting of vacation, annual leave, and sick leave which is based on the length of service. The days that are granted are included in annual salaries. Employees may accrue vacation leave up to 144 hours. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours. Employees can also accrue sick leave, but accumulated sick leave is forfeited upon separation of employment. For the year ended June 30, 2023, the total amount for accumulated days for compensated absences was \$12,483.

**NOTE F. PROPERTY, PLANT AND EQUIPMENT**

Property and Equipment consists of the following at June 30, 2023:

	<b>Estimated Depreciable Life</b>	<b>Purchased with Federal Funds</b>	<b>Purchased with Non- Federal Funds</b>	<b>Total</b>
Buildings	20-30 Years	\$ 235,078	\$ -	\$ 235,078
Furniture and Equipment	7 Years	596,803	-	596,803
Vehicles	5 Years	1,194,271	-	1,194,271
Land and Site Improvements		77,926	-	77,926
Accumulated Depreciation		(1,853,093)	(68,241)	(1,921,334)
Net Investments in Property and Equipment		<u>\$ 250,985</u>	<u>\$ (68,241)</u>	<u>\$ 182,744</u>

Depreciation for the year ended June 30, 2023, was \$68,241.

Land and site improvements include a lot valued at \$20,000 donated to Pine Belt by the Town of Jonesboro in December of 2001 to provide Head Start or other educational services. The donation deed stipulates that if Pine Belt ceases to use the property as a Head Start or other educational facility for a period of six months, the property is to immediately revert to the donor. The Department of Health and Human Services provided funding for the site improvement and construction of the building located on the property.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE G. BUDGET PRACTICES**

The Organization prepares an annual budget that is approved by the Board of Directors. As a result, “budget to actual” comparative statements are presented as supplemental information.

**NOTE H. LIABILITIES**

At June 30, 2023, the Organization had liabilities totaling \$104,725 consisting of the following:

Accounts Payable	\$	32,929
Accrued Leave		12,483
Payroll Liabilities		59,313
Total	\$	<u>104,725</u>

**NOTE I. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject Pine Belt to concentrations of credit risk consist principally of cash and grants receivables. Concentrations of credit risk with respect to grant receivables are limited because the amounts which are due from governmental agencies are under contractual terms. As of June 30, 2023, Pine Belt had no significant concentration of credit risk in relation to grant receivables.

Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023, total cash balances held at the financial institutions were \$242,388 and were covered 100% by FDIC.

**NOTE J. NET ASSETS WITHOUT DONOR RESTRICTIONS**

As of June 30, 2023, net assets of the Organization without donor restrictions consisted of the following programs:

	<u>Operating</u>	<u>Investment in Fixed Assets</u>	<u>Total</u>
General Services	\$ 12,308	\$ -	\$ 12,308
Head Start	-	182,744	182,744
Total	<u>\$ 12,308</u>	<u>\$ 182,744</u>	<u>\$ 195,052</u>

**NOTE K. NET ASSETS WITH DONOR RESTRICTIONS**

As of June 30, 2023, net assets of the Organization with donor restrictions consisted of the following programs:

Headstart	\$	286
Child Nutrition Services		90,150
Community Services		9
Emergency Food & Shelter		1,209
Housing Services		3,586
Total	\$	<u>95,240</u>

These funds are restricted to be used for the operations of these programs. All restrictions were temporary.



**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE L. CONTRACTUAL REVENUE GRANTS**

During the year ended June 30, 2023, Pine Belt received contractual revenue from federal grants in the amount of \$2,763,349. The continual existence of these funds is based on annual contract renewals with various funding sources.

**NOTE M. LIQUIDITY MANAGEMENT**

As of June 30, 2023, the following financial assets could be made readily available within one year of the statement of financial position date to meet program operational expenditures:

Cash	\$ 245,735
Grants Receivable	146,173
Total	<u>\$ 391,908</u>

**NOTE N. RETIREMENT OBLIGATIONS**

In December 2017, Pine Belt began participating in a 403 (b) deferred compensation program whereby an amount up to 6% of the salary of eligible employees is contributed to the program. The amount contributed for the year ended June 30, 2023 was \$16,398.

**NOTE O. NON-FEDERAL MATCH**

Per 45 CFR 1306.22, “Head Start programs must use volunteers to the fullest extent possible. Head Start grantees must develop and implement a system to actively recruit, train, and utilize volunteers in the program. (b) Special efforts must be made to have volunteer participation, especially parents, in the classroom and during group socialization activities.”

The following in-kind contributions were received and recognized, for financial reporting purposes, by the Organization during the year ended June 30, 2023:

<u>Program</u>	<u>Type of Contribution</u>	<u>Amount</u>
Head start	Computer IT Services	\$ 42,792
Head start	In-kind Lease	55,788
	<b>Total Recognized Contributions Received</b>	<b><u>\$ 98,580</u></b>

For the year ended, June 30, 2023, total recognized contributions received \$98,580. Contributed nonfinancial professional services and facility rents were utilized in the Head Start program. Contributed services and rents were valued at current rates for similar services and lease costs and were valued at fair market value.

In addition to the contributions recognized for financial statement purposes, the Organization receives other donations primarily from parent volunteers in the Head Start Program. These contributed services and certain other items were not recognized for financial reporting purposes because they do not meet the criteria set forth in FASB Accounting Standards Codification. However, these contributions assist in operating the Head Start program. The sum of unrecognized "in-kind" contributions totals \$191,659.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE P. CHANGE IN ACCOUNTING PRINCIPLE**

Effective July 1, 2022, the Organization adopted FASB ASC 842, Leases. The Organization determines if an arrangement or contract contains a lease at inception based on whether the Organization had the right to control the asset during the contract period and other facts and circumstances. The Organization elected the package of practical expedient permitted under the transition guidance with the new standard, which among other things, allowed it to carry forward the historical lease classification.

The adoption of FASB ASC 842 resulted in the recognition of operating a right of use asset and operating lease liability. The adoption of FASB ASC 842 did not have a material impact on the Organization's statement of activities or cash flows.

**NOTE Q. PARENT FUNDRAISING ACCOUNTS**

The Organization operates two head start centers. Each of the centers maintains a bank account for its parent fundraising activities. The funds deposited to these accounts are independent of the federal Head Start grant. A summary schedule of the financial activity for the parent fundraising bank accounts is presented as Schedule 15 in the Supplemental Information section of this report.

**NOTE R. PARTNERSHIP INVESTMENT**

Pine Belt is a member in the following limited partnership:

Pine Belt serves as the Managing General Partner for Sabine Housing 1994 Partners, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty-unit apartment complex in Many, Louisiana known as William E. Ruffin Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Northwood Apartments Partnership, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty-unit apartment complex in Bastrop, Louisiana, known as Northwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Maplewood Apartments Partnership, a Louisiana Partnership in Commendam, organized and operated for the construction, ownership and management of a forty-unit apartment complex in Winnfield, Louisiana, known as Maplewood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Bienville Partnership, a Louisiana Partnership organized and operated for the purchase, remodeling and ownership and management of a thirty-two-unit apartment complex in Ringgold, Louisiana, known as Bienville Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Many Partnership organized and operated for the purchase, remodeling and ownership and management of a thirty-two-unit apartment complex in Many, Louisiana, known as Many Apartments, permanent financing provided with funds provided by the Home

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE R. PARTNERSHIP INVESTMENT (Continued)**

Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Timbers Apartments II Partnership organized and operated for the purchase, remodeling and ownership and management of a forty-eight-unit apartment complex in Many, Louisiana, known as Timbers Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Jackson Square Apartments, II Partnership organized and operated for the purchase, remodeling and ownership management of a thirty-two-unit apartment complex in Jonesboro, Louisiana, known as Jackson Square Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Riverwood Apartments Partnership organized and operated for the purchase, remodeling and ownership management of a forty-eight-unit apartment complex in Coushatta, Louisiana, known as Riverwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Rockwood Apartments II Partnership organized and operated for the purchase, remodeling and ownership management of a thirty-two-unit apartment complex in Winnfield, Louisiana, known as Rockwood Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Many Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two-unit apartment complex in Many, Louisiana, known as Many Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Coushatta Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two-unit apartment complex in Coushatta, Louisiana, known as Coushatta Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt serves as the Managing General Partner for Shady Lane Senior Apartments, ALPIC organized and operated for the purchase, remodeling and ownership management of a thirty-two-unit apartment complex in Winnfield, Louisiana, known as Shady Lane Senior Apartments, permanent financing provided with funds provided by the Home Affordable Rental Program and tax credits through regulatory agreements with Louisiana Housing Finance Agency.

Pine Belt received a management fee from these partnerships for being the Managing General Partner in the amount of \$1,140 for the period ending June 30, 2023.

**Pine Belt Multi-Purpose Community Action Agency, Inc.**  
**Notes to Financial Statements (Continued)**

**NOTE S. UNCERTAIN TAX POSITIONS**

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of December 20, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by Internal Revenue Service for the years ended June 30, 2023, 2022, and 2021; however, there are currently no audits for any tax period in progress.

**NOTE T. PRIOR PERIOD ADJUSTMENT**

For the year ended June 30, 2023, the Organization had a prior period adjustment of \$3,345 for voided checks.

**NOTE U. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 20, 2023, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



ROSIE D. HARPER

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

To the Board of Directors of  
Pine Belt Multi-Purpose Community Action Agency, Inc.

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 20, 2023.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

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

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

**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* (Continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pine Belt Multi-Purpose Community Action Agency, Inc.’s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 20, 2023



ROSIE D. HARPER

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**Independent Auditor's Report on Compliance for Each Major Program  
And on Internal Control Over Compliance Required By The Uniform Guidance**

To the Board of Directors  
Pine Belt Multi-Purpose Community Action Agency, Inc

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

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

I have audited Pine Belt Multi-Purpose Community Action Agency, Inc.'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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s major federal programs for the year ended June 30, 2023. Pine Belt Multi-Purpose Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Pine Belt Multi-Purpose Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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

I am required to be independent of Pine Belt Multi-Purpose Community Action Agency, Inc. and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Pine Belt Multi-Purpose Community Action Agency, Inc.'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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

My 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance based on my 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

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance (Continued)**

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 Pine Belt Multi-Purpose Community Action Agency, Inc.'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, I:

- 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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Pine Belt Multi-Purpose Community Action Agency, Inc.'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 Pine Belt Multi-Purpose Community Action Agency, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

I am 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 I identified during the audit.

### ***Other Matter***

The results of my auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

### **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.

My 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

My 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.



**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance  
Required by the Uniform Guidance (Continued)**

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 20, 2023

## **SUPPLEMENTAL INFORMATION**

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

## Schedule of Assets, Liabilities, and Net Assets

For the Year Ended

June 30, 2023

Assets	Without Donor Restrictions		With Donor Restrictions					Total	Total Funds
	General	Head Start Program	Child Nutrition Services	Community Services	Emergency Food and Shelter	Housing Services	Summer Food Service		
Cash and Cash Equivalents	\$ 94,470	\$ 16,568	\$ 77,843	\$ 9	\$ 15,167	\$ 23,894	\$ 17,784	\$ 151,265	\$ 245,735
Grants Receivables	-	-	-	6,087	27,509	-	112,577	146,173	146,173
Right of Use Asset	-	-	-	6,955	-	-	-	6,955	6,955
Due from Other Funds	28,025	-	13,131	-	15	-	-	13,146	41,171
Property, Plant & Equipment (Net)	-	182,744	-	-	-	-	-	182,744	182,744
<b>Total Assets</b>	<b>122,495</b>	<b>199,312</b>	<b>90,974</b>	<b>13,051</b>	<b>42,691</b>	<b>23,894</b>	<b>130,361</b>	<b>500,283</b>	<b>622,778</b>
<b>Liabilities and Net Assets</b>									
Liabilities:									
Accrued Liabilities	96,161	6,918	-	999	-	-	647	8,564	104,725
Lease Obligation Liability	-	-	-	6,955	-	-	-	6,955	6,955
Deferred Revenue	-	9,364	-	-	41,482	19,508	109,281	179,635	179,635
Due to Other Funds	14,026	-	824	5,088	-	800	20,433	27,145	41,171
<b>Total Liabilities</b>	<b>110,187</b>	<b>16,282</b>	<b>824</b>	<b>13,042</b>	<b>41,482</b>	<b>20,308</b>	<b>130,361</b>	<b>222,299</b>	<b>332,486</b>
Net Assets:									
Without Donor Restrictions:									
Investment in Fixed Assets	-	182,744	-	-	-	-	-	182,744	182,744
Operating	12,308	-	-	-	-	-	-	-	12,308
<b>Total Without Donor Restrictions</b>	<b>12,308</b>	<b>182,744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,744</b>	<b>195,052</b>
With Donor Restrictions	-	286	90,150	9	1,209	3,586	-	95,240	95,240
<b>Total Net Assets</b>	<b>12,308</b>	<b>183,030</b>	<b>90,150</b>	<b>9</b>	<b>1,209</b>	<b>3,586</b>	<b>-</b>	<b>277,984</b>	<b>290,292</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 122,495</b>	<b>\$ 199,312</b>	<b>\$ 90,974</b>	<b>\$ 13,051</b>	<b>\$ 42,691</b>	<b>\$ 23,894</b>	<b>\$ 130,361</b>	<b>\$ 500,283</b>	<b>\$ 622,778</b>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
 Schedule of Support, Revenue, Expenses, and Changes in Net Assets  
 For the Year Ended  
 June 30, 2023

Schedule 2

	Without Donor Restrictions	With Donor Restrictions						Total	Total Funds
	General	Head Start Program	Child Nutrition Services	Community Services	Emergency Food and Shelter	Housing Services	Summer Food Service		
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>									
<b>Revenue and Gains</b>									
Donation (Police Juries)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inkind Contributions	-	98,580	-	-	-	-	-	98,580	98,580
Interest	-	16	-	-	-	27	-	43	43
Other Revenues	213,979	-	-	-	-	-	-	-	213,979
Total Support	213,979	98,596	-	-	-	27	-	98,623	312,602
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	213,979	98,596	-	-	-	27	-	98,623	312,602
<b>Net Assets Released from Restrictions</b>									
Restrictions Satisfied by Payments	2,750,645	-	-	-	-	-	-	-	2,750,645
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	2,964,624	98,596	-	-	-	27	-	98,623	3,063,247
<b>Expenses</b>									
Program Expense	2,282,819	166,837	-	-	-	-	-	166,837	2,449,656
General and Administrative Expenses	662,742	-	-	-	-	-	-	-	662,742
Total Expenses	2,945,561	166,837	-	-	-	-	-	166,837	3,112,398
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	19,063	(68,241)	-	-	-	27	-	(68,214)	(49,151)
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>									
<b>Revenue and Gains</b>									
<b>Grants</b>									
Federal	-	1,465,674	124,969	590,965	25,537	175,474	380,730	2,763,349	2,763,349
TOTAL REVENUES AND GAINS WITH DONOR RESTRICTIONS	-	1,465,674	124,969	590,965	25,537	175,474	380,730	2,763,349	2,763,349
<b>Net Assets Released from Restrictions</b>									
Restrictions Satisfied by Payments	-	(1,465,674)	(112,247)	(590,956)	(25,537)	(175,501)	(380,730)	(2,750,645)	(2,750,645)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	-	-	12,722	9	-	(27)	-	12,704	12,704
INCREASE (DECREASE) IN NET ASSETS	19,063	(68,241)	12,722	9	-	-	-	(55,510)	(36,447)
NET ASSETS AT THE BEGINNING OF THE YEAR	(8,597)	251,271	77,428	-	9	3,283	-	331,991	323,394
<b>Other Changes in Net Assets</b>									
Prior Period Adjustment	1,842	-	-	-	1,200	303	-	1,503	3,345
Total Other Changes in Net Assets	1,842	-	-	-	1,200	303	-	1,503	3,345
NET ASSETS AT THE END OF THE YEAR	\$ 12,308	\$ 183,030	\$ 90,150	\$ 9	\$ 1,209	\$ 3,586	\$ -	\$ 277,984	\$ 290,292

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Cash Flows  
For the Year Ended  
June 30, 2023

	Without Donor Restrictions	With Donor Restrictions							Total	Total Funds
	General	Head Start Program	Child Nutrition Services	Community Services	Emergency Food and Shelter	Housing Services	Summer Food Service	Total		
<b>Operating Activities</b>										
Change in Net Assets	\$ 19,063	\$ (68,241)	\$ 12,722	\$ 9	\$ -	\$ -	\$ -	\$ (55,510)	\$ (36,447)	
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:										
Provision for Depreciation	-	68,241	-	-	-	-	-	68,241	68,241	
Decrease (Increase) in Grants Receivable/Other Receivables	-	-	-	10,720	-	-	(98,698)	(87,978)	(87,978)	
Decrease (Increase) in Right of Use Asset	-	-	-	(6,955)	-	-	-	(6,955)	(6,955)	
Decrease (Increase) in Due from Other Funds	3,603	-	(13,131)	-	-	-	-	(13,131)	(9,528)	
Increase (Decrease) in Accounts Payable/Accrued Liabilities	30,975	(7,856)	-	(15,808)	-	-	-	(23,664)	7,311	
Increase (Decrease) in Lease Obligation Liability	-	-	-	6,955	-	-	-	6,955	6,955	
Increase (Decrease) in Deferred Revenue	-	6,260	-	-	(64,641)	(29,728)	109,281	21,172	21,172	
Increase (Decrease) in Due to Other Funds	13,132	-	-	5,088	-	-	(8,692)	(3,604)	9,528	
Prior Period Adjustment	1,842	-	-	-	1,200	303	-	1,503	3,345	
Total Adjustments	49,552	66,645	(13,131)	-	(63,441)	(29,425)	1,891	(37,461)	12,091	
Net Cash Provided (Used) by Operating Activities	68,615	(1,596)	(409)	9	(63,441)	(29,425)	1,891	(92,971)	(24,356)	
Net Increase (Decrease) in Cash and Cash Equivalents	68,615	(1,596)	(409)	9	(63,441)	(29,425)	1,891	(92,971)	(24,356)	
Cash and Cash Equivalents as of Beginning of Year	25,855	18,164	78,252	-	78,608	53,319	15,893	244,236	270,091	
Cash and Cash Equivalents as of the End of Year	\$ 94,470	\$ 16,568	\$ 77,843	\$ 9	\$ 15,167	\$ 23,894	\$ 17,784	\$ 151,265	\$ 245,735	

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
 Schedule of Functional Expenses  
 For the Year Ended  
 June 30, 2023

	Without Donor Restrictions	With Donor Restrictions (Temporarily Restricted/Reclassified to Without Donor Restrictions)						Total	Total Funds
	General	Head Start Program	Child Nutrition Services	Community Services	Emergency Food and Shelter	Housing Services	Summer Food Service		
<b>General &amp; Administrative</b>									
Personnel Costs									
Salaries and Wages	\$ -	\$ 347,752	\$ -	\$ 96,035	\$ -	\$ -	\$ 14,939	\$ 458,726	\$ 458,726
Payroll Taxes and Other Fringe Benefits	-	25,888	-	26,762	-	-	1,143	53,793	53,793
Total Personnel Costs	-	373,640	-	122,797	-	-	16,082	512,519	512,519
Other Expenses									
Insurance	3,214	5,224	-	-	-	-	-	5,224	8,438
Other General and Administrative Expenses	16,496	4,042	-	24,724	1,379	16,659	-	46,804	63,300
Occupancy Expense	6,975	17,666	-	-	-	-	-	17,666	24,641
Professional Services	4,032	10,380	-	-	-	-	161	10,541	14,573
Repairs & Maintenance	6,569	6,668	-	-	-	-	-	6,668	13,237
Supplies and Postage	10,280	-	-	-	-	-	262	262	10,542
Telephone	5,404	8,836	-	-	-	-	-	8,836	14,240
Training	-	-	-	-	-	-	-	-	-
Travel	628	624	-	-	-	-	-	624	1,252
Total Other Expenses	53,598	53,440	-	24,724	1,379	16,659	423	96,625	150,223
<b>Total General &amp; Administrative</b>	53,598	427,080	-	147,521	1,379	16,659	16,505	609,144	662,742
<b>Program Expenses</b>									
Personnel Costs									
Salaries and Wages	83,591	662,004	\$ 30,619	221,272	-	-	52,456	966,351	1,049,942
Payroll Taxes and Other Fringe Benefits	12,226	124,983	2,813	46,157	-	-	5,140	179,093	191,319
Total Personnel Costs	95,817	786,987	33,432	267,429	-	-	57,596	1,145,444	1,241,261
Other Expenses									
Client and Assistance Payments	-	-	-	-	-	144,707	-	144,707	144,707
Community Outreach	20,123	-	-	-	-	-	-	-	20,123
Depreciation	-	68,241	-	-	-	-	-	68,241	68,241
Food and Related Supplies	-	-	70,737	-	-	-	151,578	222,315	222,315
In-kind-Facilities/Volunteers	-	98,580	-	-	-	-	-	98,580	98,580
Insurance	-	10,140	-	-	-	-	-	10,140	10,140
Occupancy Expense	2,326	34,293	-	-	24,158	-	2,639	61,090	63,416
Other Direct Activity Expense	-	-	-	147,919	-	-	-	147,919	147,919
Other Program Expense	14,065	10,592	262	28,087	-	14,135	152,412	205,488	219,553
Professional Services	-	20,149	-	-	-	-	-	20,149	20,149
Repairs and Maintenance	-	12,943	-	-	-	-	-	12,943	12,943
Supplies and Postage	8,576	40,659	7,816	-	-	-	-	48,475	57,051
Telephone	-	17,152	-	-	-	-	-	17,152	17,152
Training	-	42,061	-	-	-	-	-	42,061	42,061
Vehicle Operating Expense	413	63,632	-	-	-	-	-	63,632	64,045
Total Other Expenses	45,503	418,442	78,815	176,006	24,158	158,842	306,629	1,162,892	1,208,395
<b>Total Program Expenses</b>	141,320	1,205,429	112,247	443,435	24,158	158,842	364,225	2,308,336	2,449,656
<b>Total Functional Expenses</b>	\$ 194,918	\$ 1,632,509	\$ 112,247	\$ 590,956	\$ 25,537	\$ 175,501	\$ 380,730	\$ 2,917,480	\$ 3,112,398

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Expenditures of Federal Awards  
For the Year Ended  
June 30, 2023

SOURCE OF FEDERAL ASSISTANCE AGENCY	FEDERAL ASSISTANCE LISTING NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>		
Direct Programs:		
<b>Head Start Cluster</b>		
Head Start	93.600	\$ 1,423,360
Head Start Cares Act	93.600	42,314
<b>Total Head Start Cluster</b>		<b>1,465,674</b>
Passed Through Louisiana Workforce Commission		
Office of Workforce Development		
Community Services Block Grant	93.569	446,773
Community Services Block Grant (CARES ACT)	93.569	144,192
<b>Total Community Services Block Grant</b>		<b>590,965</b>
<b>Total U.S. Department of Health and Human Services</b>		<b>\$ 2,056,639</b>
<b>U.S. Department of Housing and Urban Development</b>		
Direct Programs:		
<b>Housing Voucher Cluster</b>		
Section 8 Housing Assistance Payment Program-(Jackson Parish and Portability)	14.871	113,372
Section 8 Housing Assistance Payment Emergency Housing Vouchers	14.871	62,102
<b>Total Housing Voucher Cluster</b>		<b>175,474</b>
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$ 175,474</b>
<b>U.S. Department of Agriculture</b>		
Passed Through Louisiana Department of Education		
Child and Adult Care Food Program	10.558	112,247
<b>Child Nutrition Cluster</b>		
Summer Food Services Program	10.559	380,730
<b>Total Child Nutrition Cluster</b>		<b>380,730</b>
<b>Total U.S. Department of Agriculture</b>		<b>\$ 492,977</b>
<b>Department of Homeland Security</b>		
Passed Through a Local Governing Board		
<b>Emergency Food and Shelter Cluster</b>		
Emergency Food and Shelter (FEMA) (American Rescue ACT)	97.024	14,442
Emergency Food and Shelter (FEMA)	97.024	11,095
<b>Total Emergency Food and Shelter Cluster</b>		<b>25,537</b>
<b>Total Department of Homeland Security</b>		<b>\$ 25,537</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>\$ 2,750,627</b>

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

- The accompanying schedule of expenditures of federal awards includes the federal award activity of Pine Belt Multi-Purpose Community Action Agency, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Pine Belt Multi-Purpose Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Pine Belt Multi-Purpose Community Action Agency, Inc.
- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- The Organization has elected to use the 10% de minimus indirect cost rate as allowed under Uniform Guidance.

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Jonesboro, Louisiana

Schedule of Findings and Questioned Costs  
June 30, 2023

**NOTE A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. were prepared in accordance with GAAP.
2. There were no significant deficiencies disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Pine Belt Multi-Purpose Community Action Agency, Inc. were disclosed during the audit.
4. There was no significant deficiency in internal control over major federal award programs disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Pine Belt Multi-Purpose Community Action Agency, Inc. expresses an unmodified opinion on all major federal programs.
6. There are no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) reported in this Schedule.
7. The programs tested as major programs were:

CFDA Number	Name of Federal Program
93.600	Head Start
93.569	Community Services Block Grant

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Pine Belt Multi-Purpose Community Action Agency, Inc. was determined to be a low-risk auditee.

**NOTE B. FINANCIAL STATEMENTS FINDINGS**

NONE

**NOTE C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

NONE



General Unrestricted Fund  
 Schedule of Revenues, Expenses, and Changes in Net Assets  
 For the Year Ended  
 June 30, 2023

**Revenue**

Admin Fees & Reimbursements	\$ 183,862
Contributions Income	25,023
Management Fees	1,140
Miscellaneous Income	3,954
<b>Total Revenue</b>	<u>213,979</u>

**Expenses**

## Personnel Costs

Salaries and Wages	83,591
Payroll Taxes and Other Fringe Benefits	12,226
<b>Total Personnel Costs</b>	<u>95,817</u>

## Other Expenses

Community Outreach	20,123
Insurance	3,214
Miscellaneous	30,561
Occupancy	9,301
Professional Services	4,032
Repairs & Maintenance	6,569
Supplies	18,856
Telephone	5,404
Travel	628
Vehicle Operating Expense	413
<b>Total Other Expenses</b>	<u>99,101</u>
<b>Total Expenses</b>	<u>194,918</u>

Net Change in Net Assets	19,061
Net Assets, July 1, 2022	(8,597)
Net Assets, June 30, 2023	<u>\$ 12,306</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Head Start Awards 06CH011048-03 and 06CH011048-04-03  
 Schedule of Revenues, Expenses, and Changes in Net Assets

For the Contract Period: December 1, 2021 to November 30, 2022  
 Budget to Actual

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Federal Grant	\$ 1,307,510	\$ 1,307,510	\$ -
American Rescue	182,966	129,268	53,698
<b>Total Head Start Grant Revenues</b>	<u>1,490,476</u>	<u>1,436,778</u>	<u>53,698</u>
Interest Income	13	15	(2)
Grantee's Contribution	317,237	143,342	173,895
<b>Total Revenues</b>	<u>1,807,726</u>	<u>1,580,135</u>	<u>227,591</u>
<b>Expenditures</b>			
<b>Personnel Costs</b>			
Salaries and Wages	917,438	1,003,631	(86,193)
Payroll Taxes and Other Fringe Benefits	122,825	149,385	(26,560)
<b>Total Personnel Costs</b>	<u>1,040,263</u>	<u>1,153,016</u>	<u>(112,753)</u>
<b>Other Expenses</b>			
Non Federal Cost	317,237	143,342	173,895
Travel/Transportation	27,737	-	27,737
Contractual	31,200	34,035	(2,835)
Depreciation	-	68,241	(68,241)
Supplies	43,300	29,702	13,598
Other	347,989	220,040	127,949
<b>Total Other Expenses</b>	<u>767,463</u>	<u>495,360</u>	<u>272,103</u>
<b>Total Expenses</b>	<u>1,807,726</u>	<u>1,648,376</u>	<u>159,350</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ (68,241)</u>	<u>\$ 68,241</u>

**Supplemental Information:**

In addition to the contributions recognized for financial statement purposes, the Organization received other donations primarily from parent volunteers in the Head Start Program. These contributed services and certain other items were not recognized for financial reporting purposes because they do not meet the criteria set forth in FASB Accounting Standards Codification, however, these contributions assist in operating the Head Start Program. The sum of unrecognized "in-kind" contributions totals approximately in the amount of \$182,338 which makes a total of in-kind contributions in the amount of \$325,680.

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Child and Adult Care Food Program  
Louisiana Department of Education  
Schedule of Revenues, Expenses, and Changes in Net Assets  
For the Period: October 1, 2021 to September 30, 2022

<b>Revenue</b>	
Contract Revenue	\$ 108,467
<b>Total Revenue</b>	<u>108,467</u>
<b>Expenses</b>	
Personnel Costs	
Salaries and Wages	30,044
Payroll Taxes and Other Fringe Benefits	<u>2,755</u>
<b>Total Personnel Costs</b>	<u>32,799</u>
Other Expenses	
Food Service Costs	<u>62,778</u>
<b>Total Other Expenses</b>	<u>62,778</u>
<b>Total Expenses</b>	<u>95,577</u>
<b>Change in Net Assets</b>	<u><u>12,890</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor  
 CSBG Subaward No. 2000507573  
 Schedule of Revenues, Expenses, and Changes in Net Assets  
 Budget to Actual  
 For the Contract Period: October 1, 2020 to September 30, 2022  
 For the Reporting Period: May 15, 2020 to June 30, 2023

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenue</b>			
Contract Revenue	\$ 740,246	\$ 740,246	\$ -
<b>Total Revenue</b>	740,246	740,246	-
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	16,000	9,000	7,000
Payroll Taxes and Other Fringe Benefits	2,632	2,191	441
<b>Total Personnel Costs</b>	18,632	11,191	7,441
Other Expenses			
Administration	38,881	38,881	-
Program Activities	682,733	690,174	(7,441)
<b>Total Other Expenses</b>	721,614	729,055	(7,441)
<b>Total Expenses</b>	740,246	740,246	-
<b>Change in Net Assets</b>	\$ -	\$ -	\$ -

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor  
 Contract No. 2000625686

Schedule of Revenues, Expenses, and Changes in Net Assets  
 Budget to Actual  
 For the Contract Period: October 1, 2021 to September 30, 2023  
 For the Reporting Period: January 1, 2022 to September 30, 2022

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Contract Revenue	\$ 410,825	\$ 410,825	\$ -
<b>Total Revenue</b>	<u>410,825</u>	<u>410,825</u>	<u>-</u>
<b>Expenses</b>			
Personnel Costs			
Salaries and Wages	292,691	292,691	-
Payroll Taxes and Other Fringe Benefits	63,328	63,328	-
<b>Total Personnel Costs</b>	<u>356,019</u>	<u>356,019</u>	<u>-</u>
Other Expenses			
Administration	15,141	15,141	-
Program Activities	39,665	39,665	-
<b>Total Other Expenses</b>	<u>54,806</u>	<u>54,806</u>	<u>-</u>
<b>Total Expenses</b>	<u>410,825</u>	<u>410,825</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

Community Services Block Grant Department of Labor  
 Contract No. 2000700558

Schedule of Revenues, Expenses, and Changes in Net Assets  
 Budget to Actual  
 For the Contract Period: October 1, 2022 to September 30, 2024  
 For the Reporting Period: October 1, 2022 to June 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
Contract Revenue	\$ 419,347	\$ 342,085	\$ 77,262
<b>Total Revenue</b>	<u>419,347</u>	<u>342,085</u>	<u>77,262</u>
 <b>Expenses</b>			
Personnel Costs			
Salaries and Wages	291,841	233,752	58,089
Payroll Taxes and Other Fringe Benefits	<u>64,274</u>	<u>57,159</u>	<u>7,115</u>
<b>Total Personnel Costs</b>	356,115	290,911	65,204
Other Expenses			
Administration	15,141	13,609	1,532
Program Activities	<u>48,091</u>	<u>37,565</u>	<u>10,526</u>
<b>Total Other Expenses</b>	<u>63,232</u>	<u>51,174</u>	<u>12,058</u>
 <b>Total Expenses</b>	<u>419,347</u>	<u>342,085</u>	<u>77,262</u>
 <b>Change in Net Assets</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Section 8 Housing Assistance Program  
Schedule of Revenues, Expenses, and Changes in Net Assets

For the Contract Period: October 1, 2021 to September 30, 2022

**Revenue**

United States Department of HUD	\$ 66,867
United States Department of HUD (Emergency)	12,008
United States Department of HUD-Admin	9,984
United States Department of HUD-Admin (Emergency)	1,041
Housing Authorities	41,444
HA Port-in Admin	4,656
Interest Income	32
<b>Total Revenue</b>	<u>136,032</u>

**Expenses**

Program Reimbursements	20,051
Housing Assistance Payments	131,777
<b>Total Expenses</b>	<u>151,828</u>

<b>Change in Net Assets</b>	<u>(15,796)</u>
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Net Assets at October 1, 2021	27,430
Net Assets at September 30, 2022	<u>\$ 11,634</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Emergency Food and Shelter Program  
Schedule of Revenues, Expenses, and Changes in Net Assets

For the Period: January 1, 2022 to December 31, 2022

<b>Revenue</b>	
Grant Revenue	4,853
<b>Total Revenue</b>	<u>4,853</u>
<b>Expenses</b>	
Administrative Expense	3,756
Morehouse Parish Client Expense	1,097
<b>Total Expenses</b>	<u>4,853</u>
<b>Change in Net Assets</b>	<u>-</u>
Beginning Net Assets	9
Ending Net Assets	<u>\$ 9</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.



## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Summer Feeding Program  
 Schedule of Revenues, Expenses, and Changes in Net Assets

For the Contract Period: July 1, 2022 to June 30, 2023

<b>Revenue</b>	
Grant Revenue	\$ 362,764
<b>Total Revenue</b>	<u>362,764</u>
<b>Expenses</b>	
Personnel Costs	
Salaries and Wages	71,345
Payroll Taxes and Other Fringe Benefits	6,543
<b>Total Personnel Costs</b>	<u>77,888</u>
Other Expenses	
Food Service Costs	167,778
Other Program Costs	80,654
Rent Expense	9,161
Supplies	25,402
Utilities	1,881
<b>Total Other Expenses</b>	<u>284,876</u>
<b>Total Expenses</b>	<u>362,764</u>
<b>Change in Net Assets</b>	<u>-</u>
Beginning Net Assets	<u>8,024</u>
Ending Net Assets	<u><u>\$ 8,024</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

## PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Parent Fundraising Accounts  
 Schedule of Changes in Cash Balances  
 June 30, 2023

	<u>Bienville Center</u>	<u>Union Bee Center</u>	<u>Total</u>
Beginning Cash:	\$ 18,736	\$ 21,701	\$ 40,437
Revenue:			
Contributions/Fundraisers	13,291	8,677	21,968
Disbursements:	<u>7,427</u>	<u>7,431</u>	<u>14,858</u>
Net Change in Cash:	5,864	1,246	7,110
Ending Cash:	<u>\$ 24,600</u>	<u>\$ 22,947</u>	<u>\$ 47,547</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
Schedule of Board Members

For the Year Ended  
June 30, 2023

Board Member	Title	Location
William Ruffin	Chairman	Many, Louisiana
Jessie Davis	Vice Chairman	Coushatta, Louisiana
Cora Stringer	Secretary	Jonesboro, Louisiana
Freddie Blow	Board Member	Gibbsland, Louisiana
Michelle Carpenter	Board Member	Winnfield, Louisiana
Donald Russell	Board Member	Bienville, Louisiana
Stephen Katz	Board Member	Bastrop, Louisiana
Charolotte Taylor	Board Member	Coushatta, Louisiana
Shirley Radford	Board Member	Winnfield, Louisiana
Richard Woods	Board Member	Many, Louisiana
Lettie Rochell	Board Member	Arcadia, Louisiana
Lora Fielder	Board Member	Bastrop, Louisiana
Yumeaka Washington	Board Member	Jonesboro, Louisiana
Rosa Williams	Board Member	Winnfield, Louisiana
Dorothy Thomas	Board Member	Bastrop, Louisiana
Ben Taylor	Board Member	Coushatta, Louisiana
Donnie Edmonson	Board Member	Florien, Louisiana
John McCarty	Board Member	Quitman, Louisiana

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
 Schedule of Compensation - Key Management

Schedule 18

For the Year Ended  
 June 30, 2023

Job Title	<u>Conchita Doyle</u> Executive Director	<u>Zettie Moore</u> Current Director of Headstart	<u>April Williams</u> Fiscal Manager
Salary	\$ 104,485	\$ 72,887	\$ 97,052
401K	-	600	3,456
Benefits-Health Insurance	15,049	9,030	11,953
Per Diem	-	-	-
Registration Fees	-	-	-
<b>Total Compensation</b>	<u>\$ 119,534</u>	<u>\$ 82,517</u>	<u>\$ 112,461</u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**JONESBORO, LOUISIANA**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
As of and for the Year Ended June 30, 2023**

**BY**

**ROSIE D. HARPER  
CERTIFIED PUBLIC ACCOUNTANT, LLP**

**2571 Tower Drive, Suite 7 • Monroe, Louisiana 71201  
OFFICE (318) 387-8008 • FAX (318) 387-0806**

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**MONROE, LOUISIANA**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
As of and for the Year Ended June 30, 2023**

**PINE BELT MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**  
**Monroe, Louisiana**

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
As of and for the Year Ended June 30, 2023**

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ROSIE D. HARPER

Certified Public Accountant, LLP

300 Washington Street, Suite 104 • Monroe, Louisiana 71201

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of  
Pine Belt Multi-Purpose Community Action Agency, Inc. and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by Pine Belt Multi-Purpose Community Action Agency, Inc. (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.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**Written Policies and Procedures**

1) I obtained and inspected the entity's written policies and procedures and observed whether those written policies and procedures addressed each of the following categories and subcategories, as applicable:

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

The Entity's policies and procedures manual does provide guidelines for adopting, address monitoring, and amending the budget. Budgets and amendments are prepared by the Executive Director and presented to the Board of Directors for approval. Board approval is documented in the minutes.

b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

The Entity's policies and procedures manual does provide guidelines for how purchases are initiated, the preparation and approval process of purchase requisitions and purchase orders, how vendors are added to the vendor list, controls to ensure compliance with the public bid law, and documentation required to be maintained for all bids and price quotes. The Entity follows the procedures of the Louisiana Public Bid Law.



Pine Belt Multi-Purpose Community Action Agency, Inc.  
Independent Accountants Report on Applying Agreed-Upon Procedures (Continued)

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

The Entity's written policies and procedures do provide guidelines for processing, reviewing, and approving disbursements. All disbursements are approved and reviewed at the appropriate level. Each disbursement is paid by original invoice. They are processed by personnel who are separate from the person who initiates, approves, and signs checks.

- d) *Receipts/Collections*, including receiving, recording, and preparing deposits which includes management's actions to determine the completeness of all collections for each type of revenue or agency fund additions:

The Entity's written policies and procedures do provide guidelines for receiving, recording, and preparing deposits. Over ninety percent of all grants and public funds are direct deposited. Minimal amounts of funds are collected by check. These funds are reconciled by one of the three accounting clerks and deposited to the respective program bank accounts in a timely manner. The Entity's accounting staff reconciles collection documentation to deposit slips before posting the receipts to the general ledger. My testing disclosed no discrepancies.

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

The Entity's written policies and procedures do provide guidelines for payroll processing and approval. The written policies and procedures do not address attendance records, overtime and approval of leave time. The Entity does have an established process to approve attendance and leave time. The employees do not work overtime. The Entity does have an established policy for the approval of rates of pay for employees.

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

The Entity's policies and procedures manual does provide guidelines for contracting including types of services requiring written contracts, standard terms and conditions, legal review, approval process, and monitoring process. The Entity follows the procedures of the Louisiana Public Bid Law.

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage

The Entity's written policies and procedures provide guidelines for credit cards. All credit cards are stored in locked files. Employees must submit written request for use and sign out the cards. When the cards are returned, they must be signed in with the supporting documentation for the approved purchase.

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

The Entity's written policies and procedures provide guidelines for travel and expense reimbursement, including allowable expenses, dollar thresholds by category of expense, documentation requirements, and required approvers. The Entity prepares a written itinerary for

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personnel travel. Each person who receives travel reimbursements is required to prepare a travel expense report with attached documentation of expenses.

- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

N/A

- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosures/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

N/A

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

The Entity's policies and procedures manual does provide guidelines for disaster recovery/business continuity. The Entity uses an off-site back-up system and critical files are backed up daily. The Entity's IT contractor performs periodic testing and verification that backups can be restored. After testing the system, a report is emailed to Entity. All computer systems have antivirus software installed and updates to software are installed in a timely manner. The Entity's IT contractor maintains their computers, and his services would be utilized during a disaster recovery.

- l) *Prevention of Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting

The Entity does have policy and procedures to prevent sexual harassment which addresses the agency's responsibilities and prohibitions, annual employee training and annual reporting of any and all incidents. During the fiscal year there were no incidents of sexual harassment filed.

**Board (or Finance Committee, if applicable)**

- 2) I obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observed whether 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.

The Entity's board of directors met with a quorum on a frequency in accordance with the board's bylaws.

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- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-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.

N/A

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

N/A

- 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.

N/A. The Organization had no findings.

**Bank Reconciliations**

- 3) I obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. I asked management to identify the entity's main operating account. I selected the entity's main operating account and randomly selected 4 additional accounts. For each of the bank accounts selected, I randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statements and reconciliations for each account, and observed that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date;

Bank reconciliations were performed timely on all bank accounts provided by the Entity's management.

- 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

The bank reconciliations are prepared by the Accounting Clerks and Fiscal Manager and reviewed monthly by an appropriate level of management. No reconciled items were on the bank statement outstanding for more than six months as of the end of the fiscal period. The bank reconciliation is initialed to document that the bank reconciliations have been reviewed.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.

No reconciled items were on the bank statement outstanding for more than twelve months as of the end of the fiscal period.

**Collections (excluding electronic funds transfers)**

- 4) I obtained 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. I tested the collections from each of the two sites of the Entity.
- 5) For both deposit sites selected, I obtained a listing of collection locations and management's representation that the listing was complete. The Entity had two collection locations. For both locations, I randomly selected one collection location for each deposit site, obtained and inspected written policies and procedures relating to employee job duties at each collection location, and observed 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.
  - b) Each employee responsible for collecting cash is not responsible for preparing /making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

The Entity collects a minimal amount of cash. The collections are for fundraisers which are conducted by the parents for the head start centers. Funds received are in the form of checks or money orders. The funds are sometimes collected and deposited by the center directors. A report and the deposit slip are forwarded to the head start central office. Bank statements for the head start centers are reconciled by personnel at the central office.

- 6) I obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash.

All individuals responsible for handling cash are bonded. I observed that the bond or insurance policy for theft was in force during the fiscal year.

- 7) I randomly selected two deposit dates for each of the eleven (11) 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. I obtained supporting documentation for each of the eleven (11) deposits and:
  - a) Observed that receipts were sequentially pre-numbered.
  - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Traced the deposit slip total to the actual deposit per the bank statement.
  - d) Observed that the deposit was made within one (1) 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).

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- e) Traced the actual deposit per the bank statement to the general ledger.

Since the Entity is on the free lunch program and does not receive cash for lunch money. The Entity's revenue mainly consists of federal and state grants. Over ninety percent of all grants and public funds are direct deposited. Minimal amounts of funds are collected by check. These funds are reconciled by one of the three accounting clerks and deposited to the respective program bank accounts in a timely manner. The Entity's accounting staff reconciles collection documentation to deposit slips before posting to the receipts to the general ledger. My testing disclosed no discrepancies.

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

- 8) I obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. I selected the one location where payments are processed.
- 9) For each location selected under #8 above, I obtained a listing of those employees involved with non-payroll purchasing and payment functions. I obtained 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:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

All purchases were not initiated using a requisition or purchase order system. The person requesting purchases are separate from approval functions. All purchases are pre-approved by the appropriate level of management. Payments for purchases are paid by original invoices.

- b) At least two employees are involved in processing and approving payments to vendors.

Payments for purchases were not processed without an approval from an appropriate level of management; a receiving report showing receipt of goods purchased and an approved invoice.

- 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.

The person responsible for processing payments is not prohibited from adding vendors to the Entity's purchasing and disbursement system but is separate from the person who authorizes and signs checks, except for payroll. The Fiscal Manager processes and is one of the signers of payroll checks. All checks require two signatures. All vendor additions and disbursements were approved by authorized personnel and management at an appropriate level

- 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.

The person who mails checks is separate from the persons with signatory authority and makes the final authorization and the person who processes payments.

10) For each location selected under #8 above, I obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. I randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:

- a) Observed that the disbursement, whether by paper or electronic means, matched the original itemized invoice/billing statement and supporting documentation indicates that deliverables included on the invoice were received by the entity, and .

My testing did not disclose any discrepancies.

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

My testing did not disclose any discrepancies.

11) Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, I 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 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.

My testing did not disclose any discrepancies.

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

12) I obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal year, including the card numbers and the names of the persons who maintained possession of the cards and obtained management's representation that the listing is complete.

13) Using the listing prepared by management, I randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. I randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtained supporting documentation, and:

- a) I observed 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

My testing did not disclose any discrepancies.

- b) I observed that finance charges and late fees were not assessed on the selected statements.

The Entity did not incur any finance charges or late fees.

14) I used the monthly statements or combined statements selected under #13 above, excluding fuel cards, randomly selected all transactions from each statement, and obtained supporting documentation for the transactions. For each transaction, I observed that it was 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).

My testing did not disclose any discrepancies.

### **Travel and Expense Reimbursement**

15) I obtained 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 selected 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, I agreed the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

There were no amounts paid for travel and expense reimbursement that exceeded General Services Administration rates.

b) If reimbursed using actual costs, I observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

My testing did not disclose any discrepancies.

c) I observed 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).

My testing did not disclose any discrepancies.

d) I observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

My testing did not disclose any discrepancies.

### **Contracts**

16) I obtained 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. I obtained 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 I observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

My testing did not disclose any discrepancies.

- a) I observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

My testing did not disclose any discrepancies.

- b) If the contract was amended (e.g. change order), I observed that the original contract terms provided for such an amendment. N/A
- c) I randomly selected one payment from the fiscal period for the contract, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

My testing did not disclose any discrepancies.

### **Payroll and Personnel**

- 16) I obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. I randomly selected five (5) employees, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

My testing did not disclose any discrepancies.

- 17) I randomly selected one pay period during the fiscal period. For the five (5) employees/elected officials selected under #16 above, I obtained attendance records and leave documentation for the pay period, and:
- a) Observed that all selected employees/elected officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- b) Observed that supervisors approved the attendance and leave of the selected employees/officials.
- c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe that the rate paid to employees or officials agrees to the authorized salary/pay rate found in the personnel file.

My testing did not disclose any discrepancies.

- 18) I obtained 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 payment calculations, agree the hours to the employee/official's cumulative leave records, and agree the pay rates to the employee/officials authorized pay rates in the employee/officials' personnel files.

The Entity did not have any terminated employees during the fiscal year.

- 19) I obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

The Entity's payroll tax forms were filed and paid timely. All employee benefits and related forms were filed and paid in a timely manner.



**Ethics (excluding nonprofits)**

20) Using the five (5) randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:

- a. I observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- b. I observed 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.

N/A

**Debt Service**

21) Obtain a listing of bonds/notes issued during the fiscal period and management’s representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

N/A

22) Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

N/A

**Fraud Notice**

23) I obtained 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.

The Entity did not have any misappropriations of public funds or assets during the fiscal period.

24) I observed that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The notice required by R.S. 24:523.1 was posted by the Entity.

**Information Technology Disaster Recovery/Business Continuity**

25) I performed the following procedures and verbally discussed the results with management:

- i. Obtained and inspected the entity’s most recent documentation that it has backed up its critical data ) and observed 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.

a) .The Entity uses an off-site back-up system and critical files are backed up daily. The Entity’s IT contractor performs periodic testing and verification that back-ups can be restored. After testing the system, a report is emailed to Entity. All computer systems have antivirus software installed and

updates to software are installed in a timely manner. The Entity's IT contractor maintains their computers, and his services would be utilized during a disaster recovery.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observed evidence that the test/verification was successfully performed in the last 3 months.

Inspection of the entities most recent documentation verified that the backups had been tested and could be restored.

- 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.

Observation of the 5 computers confirmed current and active antivirus software was installed on each computer and the operating system and accounting system were supported by a vendor.

- 26) Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, I obtained cybersecurity training documentation from management, and observed that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Each of the employees selected for testing had completed cybersecurity training as required by R.S. 42:1267.

## **Sexual Harassment**

- 27) Using the 5 randomly selected employees/officials from procedure #16 under "*Payroll and Personnel*" above, obtain sexual harassment training documentation from management,

I observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

- 28) I observed 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).

- 29) 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.

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- 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.

The entity did not have any sexual harassment complaints for the fiscal year.

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

The purpose of this report is solely 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.



Rosie D. Harper  
Certified Public Accountant

Monroe, Louisiana  
December 20, 2023