

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

FINANCIAL REPORT

DECEMBER 31, 2020

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VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members
Community Outreach of North Evangeline, Inc.
Ville Platte, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Outreach of North Evangeline, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Outreach of North Evangeline, Inc. as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Outreach of North Evangeline, 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 Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Outreach of North Evangeline, 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Outreach of North Evangeline, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits and other payments to agency head, and other supplementary information, as listed in the table of contents, 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2023, on our consideration of Community Outreach of North Evangeline, 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 Community Outreach of North Evangeline, 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 Community Outreach of North Evangeline, Inc.'s internal control over financial reporting and compliance.

Vige Tujague & Noël

Vige, Tujague & Noël

Eunice, Louisiana

February 24, 2023

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

ASSETS	
CURRENT ASSETS	
Cash - Operations	\$ 6,215
Cash - Construction	99
Total Current Assets	<u>6,314</u>
TENANT DEPOSITS HELD IN TRUST	
Tenant Security Deposits	<u>2,700</u>
Total Security Deposits	<u>2,700</u>
FUNDED RESERVES	
Replacement Reserve	<u>-</u>
Total Deposit	<u>-</u>
FIXED ASSETS	
Land (Non depreciable)	20,000
Building	<u>866,960</u>
Total Fixed Assets	886,960
Accumulated Depreciation	<u>(3,612)</u>
Net Fixed Assets	<u>883,348</u>
Total Assets	<u>\$ 892,362</u>

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

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF FINANCIAL POSITION (Continued)

DECEMBER 31, 2020

LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable - Construction	\$ 168,290
Notes Payable - Short term	<u>108,261</u>
Total Current Liabilities	<u>276,551</u>
TENANT DEPOSITS HELD IN TRUST (contra)	
Tenant Security Deposits	<u>2,700</u>
Total Security Deposits	<u>2,700</u>
LONG-TERM LIABILITIES	
Mortgage Payable - Home Loan	<u>610,508</u>
Total Long-term Liabilities	<u>610,508</u>
Total Liabilities	<u>889,759</u>
NET ASSETS	
Net Assets Without Donor Restrictions	<u>2,603</u>
Total Net Assets	<u>2,603</u>
Total Liabilities and Net Assets	<u>\$ 892,362</u>

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

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUES

Rent Revenue - Gross Potential	\$ 1,876
Tenant Assistance Payments	<u>4,764</u>
Total Rent Revenue	<u>6,640</u>
Vacancies - Apartments	<u>-</u>
Total Vacancies	<u>-</u>
Net Rental Revenue	<u>6,640</u>
Total Revenue	<u>6,640</u>

EXPENSES

Miscellaneous administrative services	<u>194</u>
Total Administrative Expenses	<u>194</u>
Miscellaneous operating and maintenance expenses	<u>231</u>
Total operating and maintenance expenses	<u>231</u>
Total Cost of Operations before Depreciation	<u>425</u>
Change in Net Assets before Depreciation	<u>6,215</u>
Depreciation Expense	<u>3,612</u>
Change in Net Assets	<u>\$ 2,603</u>

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

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

Previous Year Net Assets	\$	-
Change in Net Assets - Contribution		<u>2,603</u>
Net Assets, End of Year	\$	<u><u>2,603</u></u>

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

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Operating Receipts:

Rental Receipts	\$ 6,640
Total Receipts	<u>6,640</u>

Operating disbursements:

Administrative	(194)
Operating and Maintenance	(231)
Tenant Security Deposits	2,700
Construction Disbursements	<u>168,290</u>
Total Disbursements	<u>170,565</u>
Net Cash Provided (Used) by Operating Activities	<u>177,205</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Fixed Assets	<u>(886,960)</u>
Net Cash Provided (Used) by Investing Activities	<u>(886,960)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from mortgages, loans or notes payable	<u>718,769</u>
Net Cash Provided (Used) in Financing Activities	<u>718,769</u>
Net Increase (Decrease) in Cash	9,014
Cash, Beginning of Year	<u>-</u>
Cash, End of Year	<u>\$ 9,014</u>

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

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Reconciliation of net loss to net cash provided (used) by operating activities:

Change in net assets from operations	\$ 2,603
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Adjustment to reconcile net loss to net cash provided (used) by operating activities:

Depreciation expense	3,612
Increase (decrease) in -	
Tenant security deposits held in trust	2,700
Construction liability accounts	168,290
Net cash provided (used) by operating activities	<u>\$ 177,205</u>

Beginning Cash, January 1, 2020

Operations	\$ -
Construction	-
Tenant security deposits	-
Total Beginning Cash, January 1, 2020	<u>-</u>

Ending Cash, December 31, 2020

Operations	6,215
Construction	99
Tenant security deposits	2,700
Total Ending Cash, December 31, 2020	<u>9,014</u>

Net Increase (Decrease) in Cash	<u>\$ 9,014</u>
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The accompanying notes are an integral part of the basic financial statements.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Note 1 - Organization and Basis of Presentation

Organization: Community Outreach of North Evangeline, Inc. is a nonprofit corporation organized under laws of the State of Louisiana and registered and licensed in the State of Louisiana. It is eight home assisted units located in Ville Platte, Louisiana. The Corporation will operate under the provisions of the National Affordable Housing Act. The units become income producing in 2020.

Accounting policies and practices:

The accounting and reporting policies of Community Outreach of North Evangeline, Inc. (a nonprofit corporation), conform to accounting principles generally accepted in the United States of America and the requirements of the United States Department of Housing and Urban Development. The following is a description of certain significant accounting policies and practices:

Method of accounting:

The accrual method of accounting is used for financial statement purposes.

Cash and cash equivalents:

For purposes of reporting cash flows, the Project considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The project has no cash equivalents at December 31, 2020.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of credit risk:

Financial instruments that potentially subject the Project to significant concentrations of credit risk consist primarily of cash, investments and tenant receivables.

The Project places its cash and investments with high quality financial institutions. At times such amounts may be in excess of FDIC insurance limits. The Project does not have a policy of requiring collateral to support the accounts subject to credit risk. Credit risk with respect to tenant receivables is generally diversified due to a large number of tenants; however, the Project's tenant base is limited to Ville Platte, Louisiana and the surrounding area.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Impairment of Long-Lived Assets:

The organization reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Property and depreciation:

Property and equipment are recorded at cost. Additions or improvements are capitalized. Repairs and maintenance that do not materially increase values or extend useful lives are expensed. Cost and accumulated depreciation are removed from the accounts when assets are sold or retired. The resulting gains or losses are included in income.

Depreciation of property and equipment is computed using the straight-line method of depreciation primarily over the following estimated useful lives:

	<u>Years</u>
Buildings	40
Building equipment (portable)	5-10
Furniture for project/tenant use	5-10
Office furniture and equipment	5-10

The Project's capitalization policy is to capitalize purchases of property and equipment whose cost exceeds \$1,500.

Income taxes:

Community Outreach of North Evangeline, Inc. (a nonprofit corporation) has been granted an exemption from income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code.

Distributions:

The Project's regulatory agreement with HUD stipulates, among other things, that the Project will not make distributions of assets or income to any of its officers or directors.

Rental income:

Rental income and receivables are recorded on the accrual basis of accounting based on 100% occupancy. Payments made by tenants in advance of the months for which such payments are due are recorded as deferred liabilities until such time as the advance payments are applied against offsetting receivables for rent. Rent increases are prohibited without prior approval from the Department of Housing and Urban Development. No allowance for doubtful accounts is recorded as management believes tenant security

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

deposits should cover any amount due to the project. Any bad debts are charged off as they become worthless.

Advertising:

Advertising costs are expensed as incurred. Advertising expense was \$0 for the year ended December 31, 2020.

Classification of Net Assets:

Net assets of the Project are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Project. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

The Project does not interpret the guidance in the standard to include amounts restricted by HUD as donor-restricted. The project believes that these amounts do not meet the spirit of the standard for such a classification or that there is any standard indicating that others will treat these assets as donor-restricted.

All assets of the Project at December 31, 2020 were considered to be net assets without donor restrictions.

Note 2 - Net Assets

None of the Project's net assets are subject to donor-imposed restrictions. Accordingly, all net assets are accounted for as net assets without donor restrictions.

Note 3 - Functional Allocation of Expenses

Expenditures incurred in connection with the Project operations have been summarized on a functional basis in the Statement of Activities.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Note 4 - Financial Statement Presentation

The Project is required to report information regarding its financial position and activities according to three classes of net assets: Unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Note 5 – Certificate of Occupancy

The Certificate of Occupancy of the 8 units will be issued as the units are completed.

Note 6 – Subsequent Events

The Project has evaluated subsequent events through February 24, 2023, the date which the financial statements were available to be issued for events requiring recording or disclosure in the organization's financial statements.

Note 7 – Liquidity

At December 31, 2020, the Project has \$6,314 cash and equivalents available to meet needs for general expenditures consisting of cash of \$6,314 and \$0 of accounts receivable. None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cash needs of the projects in the next 12 months. In addition, the Project may maintain funds in a reserve for replacement or operating deficit. These funds are used for the benefit of the tenants and/or Project and are required by LHC. The funds may be withdrawn only with the approval of LHC. Such funds are not considered by the Project to have donor-restrictions.

The Project manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of the Project are expected to be met on a monthly basis from the rents of project units. In general, the Project maintains sufficient financial assets on hand to meet 30 days worth of normal operating expenses.

Note 8 - Functional Expenses

The Project provides low-income housing to its tenants. The cost of providing program services and supporting activities has been summarized on a functional basis in the table below. Expenses directly attributable to a specific functional activity of the Project are reported as expenses of those functional activities. There are no functional expenses that require allocation between activities.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Note 9 – Home Loan Activity

Community Outreach of North Evangeline, Inc. acquired HOME Funds in the amount of \$610,508 dated February 5, 2020, for a term of 30 years, secured by a mortgage on Community Outreach of North Evangeline, Inc. real estate. The total award will amount to \$996,520 when completed.

Simple interest under this HOME Note shall be computed at 0.00% per annum on the basis of a three hundred sixty (360) day year consisting of twelve (12) thirty (30) day months.

Payment of principal under this HOME Note shall be made in annual installments to be paid to LHC on or before April 1 of each calendar year of the HOME Loan Term commencing April 1, 2022 (hereinafter referred to as the "Payment Date"). Each Annual Installment shall equal fifty percent (50%) of Surplus Cash to be paid solely from Surplus Cash to the extent Surplus Cash is generated from the operation of the Organization. Notwithstanding the foregoing to the contrary, all outstanding Indebtedness under this HOME Note is due on the Maturity Date.

A schedule of loan advances are as follows:

Balance, January 1, 2020	\$ -
Advance March 10, 2020	189,573
Advance April 14, 2020	30,690
Advance April 14, 2020	47,242
Advance July 14, 2020	76,888
Advance July 24, 2020	122,367
Advance September 25, 2020	<u>143,748</u>
Total	<u>\$ 610,508</u>

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 10 – Note Payable - Other

The Corporation has a balance on a line of credit due to Evangeline Bank, dated February 5, 2020, in the amount of \$108,261. The note payments are currently interest only until completion of construction when a permanent loan will be established. The total line of credit is \$180,000.

Note 11 – Replacement Reserves

Commencing on the first month in which the Mortgaged Property is placed in service, and continuing thereafter on the 1st of each month during the 1st year of the Mortgaged Property's operation, the Borrower shall pay a deposit to the reserve in the amount of \$25 per unit.

Beginning Balance, 01/01/2020	\$	-
Deposits		-
Approved Withdrawals		<u>-</u>
Ending Balance, 12/31/2020	\$	<u><u>-</u></u>

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

SUPPLEMENTAL DATA
COMPUTATION OF SURPLUS CASH
FOR THE YEAR ENDED DECEMBER 31, 2020

S1300-010	Cash	<u>\$ 9,014</u>
	S1300-040 Total cash	<u>9,014</u>
S1300-075	Accounts payable – 30 days	168,290
2191	Tenant security deposits liability	<u>2,700</u>
	S1300-140 Total current obligations	<u>170,990</u>
S1300-150	Surplus cash (deficiency)	<u><u>\$(161,976)</u></u>
S1300-210	Due to LHC - 50%	<u><u>\$ -</u></u>

VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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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 Members
Community Outreach of North Evangeline, Inc.
Ville Platte, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Outreach of North Evangeline (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 24, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Outreach of North Evangeline's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Outreach of North Evangeline's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Outreach of North Evangeline's internal control.

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

Our consideration of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Outreach of North Evangeline's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

Community Outreach of North Evangeline's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Community Outreach of North Evangeline's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Community Outreach of North Evangeline's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Vige, Tujague & Noel
Eunice, Louisiana

February 24, 2023

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

SCHEDULE OF FINDINGS AND RESPONSES

December 31, 2020

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified.

Internal control over financial reporting:

- Material weakness identified? Yes No

- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

None

Section II. Financial Statement Finding

2020-001 Late Audit Submission

Condition: The audit was not submitted within six months of the close of the entity's fiscal year end.

Criteria: The audit report should be completed and submitted to the Louisiana Legislative Auditor's office within six months of the close of the entity's fiscal year end.

Cause: The entity was unaware of the filing requirement with the Legislative Auditor.

Effect: The audit was not submitted to the Legislative Auditor by the required deadline.

Recommendation: The entity should submit the audit report to the Legislative Auditor in a timely manner.

Response: The entity will submit the required reports to the Legislative Auditor in a timely manner.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

STATUS OF PRIOR YEAR FINDINGS AND RESPONSES
December 31, 2020

No prior year reporting requirement.

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.


MANAGEMENT'S CORRECTIVE ACTION PLAN

December 31, 2020

2020-001 Late Audit Submission

Condition: The audit was not submitted within six months of the close of the entity's fiscal year end.

Response: The entity will submit the required reports to the Legislative Auditor in a timely manner.


President

COMMUNITY OUTREACH OF NORTH EVANGELINE, INC.

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

December 31, 2020

Agency Head Name: Ben Tillman, President
Service Period: 12 months

Purpose:
Salary

Amount
\$0