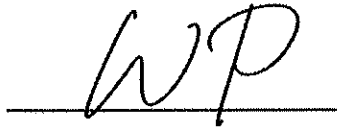


SPARK Life Services
Financial Statements
For the year ended June 30, 2024

SPARK Life Services
For the year ended June 30, 2024

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Wade & Perry, CPAs

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

Independent Accountant's Review Report

To the Officers and Board of Directors
SPARK Life Services
Sarepta, Louisiana

We have reviewed the accompanying financial statements of the business-type activities and each major fund of SPARK Life Services ("Organization"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraph
Supplementary Information

The accompanying schedule of functional expenses and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly do not express an opinion on such information.

Required Supplementary Information

The Organization has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated October 28, 2024, on the results of our agreed-upon procedures on pages 17 through 20.

Wade S Perry

Ruston, Louisiana
October 28, 2024

SPARK Life Services
Statement of Financial Position
As of June 30, 2024

ASSETS

Current assets:

Cash and cash equivalents	\$96,924
Accounts receivable	16,111
Inventories	338
Other assets	
Total current assets	113,373

Noncurrent assets:

Property, buildings, furniture & equipment, net of accumulated depreciation	109,327
Deposits	704
Total noncurrent assets	110,031

Total Assets	\$223,404
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$5,546
Payroll withholdings payable	3,332
Accrued salaries	11,301
Note payable - line of credit	0
Total current liabilities	20,179

Net assets:

Without donor restrictions	203,225
With donor restrictions	0
Total net assets	203,225

Total Liabilities and Net Assets	\$223,404
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See accompanying auditor's report and notes to the financial statements.

SPARK Life Services
Statement of Activities
For the Year Ended June 30, 2024

NET ASSETS WITHOUT DONOR RESTRICTIONS:

Public Support and Revenue

Public Support:

State contracts	\$273,378
Federal grant - ARPA	67,200
Contributions	4,128
Total Public Support	344,706

Revenue:

Work center sales	7,539
Group home fees	1,330
Fundraising income	0
Membership dues	0
Other income	27
Total Revenue	8,896
Total Public Support and Revenue	353,602

Expenses and Losses

Adult services	181,320
Work center	11,381
General and administrative	191,326
Total Expenses	384,027
Operating income	(30,425)
Gain (loss) on sale of assets	(569)
Change in net assets	(30,994)
Net assets as of beginning of year	234,219
Net assets as of end of year	\$203,225

See accompanying auditor's report and notes to the financial statements.

SPARK Life Services
Statement of Cash Flows
For the Year Ended June 30, 2024

<u>Cash flows from Operating activities</u>	
Operating income	(\$30,425)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	14,365
(Increase) decrease in operating assets:	
Accounts receivable	1,373
Inventories	516
Other assets	0
Increase (decrease) in operating liabilities:	
Accounts payable	2,948
Payroll withholdings payable	(1,418)
Accrued liabilities	3,062
Net cash provided by operating activities	<u>(9,579)</u>
<u>Capital and related financing activities</u>	
Payments for principal	0
Sale of fixed assets	0
Purchase of property	(39,200)
Net cash provided by investing activities	<u>(39,200)</u>
<u>Noncapital and related financing activities</u>	
None	0
Net increase (decrease) in cash and cash equivalents	<u>(48,779)</u>
Cash and cash equivalents as of beginning of year	<u>145,703</u>
Cash and cash equivalents as of end of year	<u>\$96,924</u>
Supplemental Disclosures:	
Cash paid during the year for interest	<u>\$0</u>

See accompanying auditor's report and notes to the financial statements.

SPARK Life Services
Notes to the Financial Statements
For the year ended June 30, 2024

1. Summary of Significant Accounting Policies

A. Nature of Activities

The accompanying financial statements include only the operations of the SPARK Life Services, in Sarepta, LA. The Organization was originally incorporated as a non-profit corporation in accordance with Louisiana Revised Statutes (1950) 12:101-12:155 on October 12, 1961 as the Springhill Association for Exceptional Children. The Organization shall enjoy a corporate existence of ninety-nine (99) years. The Organization was organized without capital stock with membership evidenced by non-transferable certificates of membership. Each holder of a certificate of membership shall be entitled to one (1) vote.

On March 19, 1965, the charter of the Organization was amended changing the name of the Organization to the Springhill Association of Retarded Citizens with the following stated purposes:

- * To promote the general welfare of all individuals with mental or physical disabilities.
- * To foster the development of programs in their behalf.
- * To encourage research related to mental retardation.
- * To develop a better understanding of the problems of mental retardation by the public.
- * To cooperate with all public and private groups, agencies, or organizations in the furtherance of these ends.
- * To associate with and support financially the state and national components of the Organization to promote the common cause.
- * To serve locally as a clearinghouse for information on mental retardation and its associated problems.
- * To solicit funds for the accomplishment of the above purposes.

The Organization shall be administered and directed by a rotating board of directors consisting of no more than fifteen (15) members, each holding office for a term of three (3) years with five (5) directors retiring each year.

On February 23, 1994, the articles of incorporation were amended to change the name of the Organization to The ARC of North Webster. On November 4, 2013, the articles of incorporation were amended to change the name of the Organization to SPARC Life Services. On January 4, 2016 the articles of incorporation were amended to change the name of the Organization to SPARK Life Services.

The Organization provides the following services:

Day Habilitation Services are provided to individuals eighteen years old and older that focus on socialization and meaningful age appropriate activities which provide enrichment and promote wellness, as indicated in their person-centered plan.

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

Supported Employment Services are conducted in a variety of settings, particularly work sites in which persons without disabilities are employed. Supported employment includes activities needed to sustain paid work by individuals receiving waiver services, including supervision and training.

EPSDT - Attendant services for individuals who are under 21 years of age who are Medicaid eligible and are on the MR/DD Waiver Request for Services Registry.

Long Term Care-Personal Care Services are provided through Louisiana Medicaid for individuals who need assistance with tasks to perform activities of daily living and instrumental tasks of daily living.

Elderly and Disabled Adult Services are available to eligible individuals in their home who demonstrate an inability or impairment to perform self-care activities such as bathing, grooming, food preparation, general household tasks and other activities of daily living.

NOW Waiver Services - Individual Family Supports are direct services provided day or night and assist individuals ages three and older for the relief of the care giver, in and out of the individual's residence, to achieve and/or maintain the outcomes of increased independence, productivity, enhanced family functioning, and inclusion in the community based on his/her person-centered plan.

Supervised Independent Living is also known as companion care services which are delivered in the individual's residence.

CCW is an in-home service where care giver goes to the home and takes care of individuals.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

The System has adopted FASB Accounting Standards Update (ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the System is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions - based on the existence or absence of donor-imposed restrictions. It also requires all nonprofit organizations to provide information about expenses by both their natural classification and functional classification. In addition, the System is required to present a statement of cash flows.

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

D. Cash Equivalents

The Organization considers deposits with financial institutions that can be redeemed on demand and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

E. Investments

Investments are composed of certificates of deposit with financial institutions having original maturities in excess of three months when purchased and marketable equity securities. The Organization accounts for investments at fair value in accordance with FASB ASC 958 (formerly SFAS 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*). Investments in marketable securities with readily determinable fair values are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

F. Uncollectible Receivables

The Organization uses the allowance method to account for uncollectible accounts receivable.

G. Inventory

Inventory is stated at the lower of cost or market using the first-in, first-out method.

H. Support and Revenue

Annual membership fees and gifts of goods and equipment are recorded as unrestricted support as received unless explicit donor stipulations specify how the donated assets must be used.

Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the assets. When a donor 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.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

I. Property, Buildings, Furniture, and Equipment

Property, buildings, furniture, and equipment are capitalized at cost. The Organization capitalizes assets which have a material cost and a useful life of one year or greater. Lesser amounts, minor

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

replacements, maintenance and repairs are expensed as incurred. When property, buildings, furniture, and equipment are retired or otherwise disposed, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. The Organization maintains a threshold level of \$200 or more for capitalizing capital assets.

Fixed assets are included on the balance sheet net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives with respect to major classes of depreciable assets as follows:

Buildings & improvements	10-20 years
Furniture & equipment	5-10 years
Vehicles	5 years

J. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis. The Organization allocates functional expenses primarily by specific identification of program expenses which include salaries of personnel assigned to specific programs.

K. 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts for revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

L. Advertising Costs

Advertising and sales promotion costs are expensed as incurred.

M. Financial Instruments

The Organization's financial instruments are cash and cash equivalents, accounts receivable, accounts payable, and note payable. The recorded values of cash and cash equivalents, accounts receivable, accounts payable, and note payable approximate their fair values based on their short-term nature.

2. Cash and Cash Equivalents

At June 30, 2024, the Organization has cash and cash equivalents (book balances) totaling \$96,924 as follows:

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Organization will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the town that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Organization's name.

These deposits are secured as follows:

Bank balances	\$103,055
Federal deposit insurance	\$103,055
Pledged securities (uncollateralized)	0
Total	\$103,055

3. Receivables

Trade receivables that management has the intent and ability to hold to maturity are accounted for at the outstanding principal amount, less any related allowance for doubtful receivables. Accounts receivable at June 30, 2024 are as follows:

Customer trade accounts	\$914
State contracts	15,197
	16,111
Allowance for doubtful accounts	0
Total	\$16,111

4. Inventories

Inventories of \$338, consisting of paper, office supplies, and other miscellaneous items located at the print shop are stated at the lower of cost (first-in, first-out) or market as of June 30, 2024.

5. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2024 are recorded as prepaid expenses.

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

6. Property, Buildings, Furniture and Equipment

As of June 30, 2024, property, buildings, furniture and equipment consist of:

Land	\$0
Automobiles	40,700
Buildings and additions	298,251
Furniture and equipment	<u>85,976</u>
Subtotal	424,927
Less accumulated depreciation	<u>(315,600)</u>
Total	<u>\$109,327</u>

Depreciation expense totaled \$14,365 for the year ended June 30, 2024.

7. Line of Credit and Borrowings

The Organization has a revolving line of credit with a maximum borrowing limit of \$65,000. The line of credit is payable upon demand, bears a variable interest rate and matures at a later date. As of June 30, 2024, the Organization had an outstanding balance of \$0 on this obligation with interest accruing at a rate of 5.5%

8. Income Taxes

The Organization is a non-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes, except for taxes on unrelated business income. The Organization is classified as other than a private foundation. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

9. Contingencies and Concentrations

The Organization is not currently named as defendant in any current or pending litigation. The Organization's primary source of revenue (77%) is through service contracts with Medicaid and Medicare. Reductions in the rates paid for contracted services or loss of these contracts would adversely affect the Organization.

10. Compensated Absences

Organization employees are required to take vacation during the two weeks that SPARK is closed each year. Employees are granted 15 days every July 1 and does not accumulate after each year end and is forfeited upon termination. Therefore, no accrual for compensated absences has been reported in the financial statements.

SPARK Life Services
Notes to the Financial Statements
For the Year Ended June 30, 2024

11. Compensation paid to board members

Members of the Board of directors participate on a voluntary basis and receive no compensation for their services.

12. Related party transactions

Procedures, observations, and inquiries did not disclose any material related party transactions for the year ended June 30, 2024.

13. Date of Management Review

Subsequent events have been evaluated through October 28, 2024, the date which the financial statements were available to be issued.

OTHER SUPPLEMENTAL DATA

SPARK Life Services
Schedule of Functional Expenses
For the Year Ended June 30, 2024

	<u>Program Services</u>		<u>Supporting Services</u>	<u>Total</u>
	<u>Work Center</u>	<u>Adult Services</u>	<u>General & administrative</u>	
Advertising			\$32	\$32
Cost of goods sold	\$4,198			4,198
Depreciation	7,183	\$3,591	3,591	14,365
Dues and subscriptions			2,547	2,547
Insurance			35,337	35,337
Interest expense				0
Licenses and permits			865	865
Miscellaneous			226	226
Office expenses			1,346	1,346
Payroll taxes		12,072	8,048	20,120
Professional services			7,815	7,815
Repairs and maintenance			2,065	2,065
Salaries		158,432	108,684	267,116
Supplies			4,080	4,080
Telephone			4,943	4,943
Transportation expense		7,225	3,449	10,674
Utilities			8,298	8,298
Total Expenses	<u>\$11,381</u>	<u>\$181,320</u>	<u>\$191,326</u>	<u>\$384,027</u>

SPARK Life Services
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2024

Schedule 2

Agency Head Name: Amy Vollmer

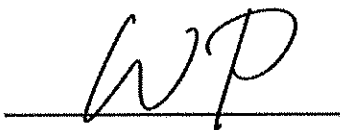
Purpose	
Salary	\$36,518
Benefits - social security	4,528
Benefits - medicare	1,059
Mileage reimbursement	257
Cell phone	260

SPARK Life Services
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Favorable
	Original	Final	Amounts GAAP Basis	(Unfavorable) Variance
REVENUES				
Work center sales	\$11,000	\$11,000	\$7,539	(\$3,461)
Group home fees	50,000	50,000	1,330	(48,670)
State contracts	302,000	302,000	273,378	(28,622)
Federal grant - ARPA	0	0	67,200	67,200
Contributions	1,000	1,000	4,128	3,128
Other income	0	0	27	27
Total Revenues	364,000	364,000	353,602	(10,398)
EXPENDITURES				
Advertising	50	50	32	18
Cost of goods sold	0	0	4,198	(4,198)
Depreciation	0	0	14,365	(14,365)
Dues and subscriptions	5,000	5,000	2,547	2,453
Insurance	33,500	33,500	35,337	(1,837)
Licenses and permits	800	800	865	(65)
Miscellaneous	4,950	4,950	226	4,724
Office expenses	2,450	2,450	1,346	1,104
Payroll taxes	16,000	16,000	20,120	(4,120)
Professional services	1,500	1,500	7,815	(6,315)
Repairs and maintenance	2,900	2,900	2,065	835
Salaries	282,250	282,250	267,116	15,134
Supplies	1,000	1,000	4,080	(3,080)
Telephone	2,000	2,000	4,943	(2,943)
Transportation expense	11,000	11,000	10,674	326
Utilities	600	600	8,298	(7,698)
Loss on disposition of asset	0	0	569	(569)
Total expenditures	364,000	364,000	384,596	(20,596)
Net Change in Fund Balance	0	0	(30,994)	(30,994)
Fund Balance (Deficit) at Beginning of Year	0	0	234,219	234,219
Prior Period Adjustment	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$203,225	\$203,225

Notes to the Schedule

- (1) method of budgetary accounting - GAAP, modified accrual basis
- (2) explanation of material variances - underbudgeted expenses



Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Officers and Board of Directors
SPARK Life Services
Sarepta, Louisiana

We have performed the procedures enumerated below, which were agreed to by SPARK Life Services (the Organization), and the Louisiana Legislative Auditor (the specified parties), on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Organization's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to LRS 38:2211-2296 (the public bid law) or RS 39:1551-1775 (state procurement code), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No exceptions noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by LRS 42:1101-1124 (the ethics law).

Management provided us with the required list.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

No exceptions noted.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information with no exceptions noted.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. The budget was not amended.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced the adoption of the original budget to the minutes of the meeting held in June, 2023.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenses. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

Actual expenditures exceeded budgeted expenditures by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation;

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

No exceptions.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LRS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Organization has asserted that it has complied with the open meetings law.

Debt

11. Obtain bank deposits slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits appear to be proceeds of banks loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness unless otherwise noted.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance or gifts.

Payroll records and a reading of the minutes of the Organization did not indicate approval for payments to any individuals which would constitute bonuses, advance or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with RS 24:513.

The agency's report was submitted to the Legislative Auditor before the statutory due date of December 31, 2024.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in RS 39:72.1 A (2); and that were subject to the public bid law (RS 38:2211, et seq.), while the agency was not in compliance with RS 24:513 (the audit law).

No exceptions noted.

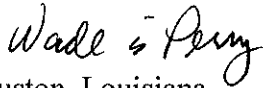
Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The prior year report, dated October 18, 2023, included one comments or unresolved matters related to its budget.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Ruston, Louisiana
October 28, 2024

SPARK Life Services
Summary of Prior Year Findings
For the Year Ended June 30, 2024

2023-01. Management did not amend its budget when actual expenses were more than budgeted expenses

Status: Unresolved - see 2024-01.

SPARK Life Services
PO Box 351
Sarepta, LA 71071

Current Year Findings

2024-01 Failing to comply with local budget act pursuant to R.S. 39:1310

Condition: For the year ended June 30, 2024, actual expenditures and other uses exceeded budgeted expenditures by more than 5%.

Criteria: According to LRS 39:1310, failing to amend the budget when necessary is a violation of the local government budget act.

Cause: Management underbudgeted operating services.

Effect: Noncompliance with local budget law.

Recommendation: Management should monitor budget and actual figures and amend as necessary.

Budgeting

Procedure #8 Management will review budget to actual figures and amend as necessary.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

9-13-24 (Date Transmitted)

Wade & Perry, CPAs (CPA Firm Name)
116 N. Pinecrest Drive (CPA Firm Address)
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2024 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No [] N/A [X]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or official[s] have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [] N/A []

We have complied with R.S. 24:513.A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post-adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No N/A

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No N/A

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

<u>Casey Warford</u>	Secretary	<u>9-13-24</u>	Date
<u>Charles King</u>	Treasurer	<u>" "</u>	Date
<u>Charles King</u>	President	<u>9/13/24</u>	Date