

TRI PARISH CHLD CARE ASSOCIATION, INC.

FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2021

**TRI PARISH CHLD CARE  
ASSOCIATION, INC.  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2021**

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# Minda B. Raybourn

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@franklinton.net

Member  
AICPA

Member  
LCPA

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Tri Parish Child Care  
Association, Inc.  
28840 Mary Kinchen Road  
Albany, Louisiana 70711

I have reviewed the accompanying statement of financial position of the Family Day Care Home Program of Tri Parish Child Care Association, Inc. (a non-profit organization) as of September 30, 2021, and the related statements of activities, cash flows, and functional expenditures for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Tri Parish Child Care Association, Inc.'s 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, I 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 the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Tri Parish Child Care Association, Inc. and to meet our ethical responsibilities, in accordance with relevant ethical requirements related to my review.

**Accountant’s Conclusion**

Based on my review, I am 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.

**Supplementary Information**

The accompanying schedule of compensation, benefits and other payments to agency head as required by the Louisiana Legislative Auditor and the schedule of meals served and program reimbursements as required by the Louisiana Department of Education are presented for purposes of additional analysis. These schedules, although not a part of the basic financial statements, are considered by these agencies to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Such information is the responsibility of management. It has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

**Agreed-Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated January 11, 2022 on the results of my agreed-upon procedures.



Minda B. Raybourn, CPA  
Franklinton, LA  
January 11, 2022

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FINANCIAL STATEMENTS

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**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2021**

ASSETS	<u>Total</u>
Current Assets	
Cash and cash equivalents	
Administrative & Provider	\$ 8,269
General	7,709
Due from Department of Education	20,013
Other current assets	-
Total Current Assets	<u>35,991</u>
Total Assets	<u><u>35,991</u></u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts payable	242
Due to providers	18,662
Withholding taxes payable	<u>1,474</u>
Total Current Liabilities/Total Liabilities	<u><u>20,378</u></u>
Net Assets (Deficit)	
With donor restrictions	-
Without donor restrictions	<u>15,613</u>
Total Net Assets (Deficit)	<u><u>15,613</u></u>
Total Liabilities and Net Assets (Deficit)	<u><u>\$ 35,991</u></u>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2021**

UNRESTRICTED NET ASSETS	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>SUPPORT AND OTHER GAINS</b>			
Administrative reimbursement	\$ -	\$ 72,420	\$ 72,420
Provider reimbursement	-	243,077	243,077
Emergency provider funds		12,487	12,487
Paycheck Provider Protection	-	11,520	11,520
Fire Marshal	1,470	-	1,470
Other Revenues	760	-	760
Net assets released from restrictions	<u>339,504</u>	<u>(339,504)</u>	<u>-</u>
Total support and other gains	<u>341,734</u>	<u>-</u>	<u>341,734</u>
<b>EXPENSES</b>			
Program services	252,361	-	252,361
Supporting services	73,780	-	73,780
Other expenses	<u>1,560</u>	<u>-</u>	<u>1,560</u>
Total expenses	<u>327,700</u>	<u>-</u>	<u>327,700</u>
<b>CHANGE IN NET ASSETS</b>	14,034	-	14,034
<b>NET ASSETS (DEFICIT), BEGINNING</b>	<u>1,578</u>	<u>-</u>	<u>1,578</u>
<b>NET ASSETS (DEFICIT), ENDING</b>	<u>\$ 15,612</u>	<u>\$ -</u>	<u>\$ 15,613</u>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**ADMINISTRATIVE FUND**  
**YEAR ENDED SEPTEMBER 30, 2021**

<u>ACCOUNT</u>	<u>PROGRAM</u>	<u>SUPPORTING</u>	<u>GENERAL</u>
Insurance	\$ -	\$ 1,167	\$ -
Minute Menu	-	552	-
Fire marshal	-	-	1,560
Office expenses	-	1,042	-
Postage	-	696	-
Utilities	-	644	-
Professional fees	-	2,150	-
Provider payments/support	252,361	-	-
Salaries	-	57,520	-
Payroll taxes	-	4,392	-
Telephone and internet	-	2,446	-
Travel	-	3,048	-
Other	-	122	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<u>\$ 252,361</u>	<u>\$ 73,780</u>	<u>\$ 1,560</u>

See accompanying notes and independent accountant's review report.



**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED SEPTEMBER 30, 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from administrative reimbursements	\$ 70,813
Cash received from program reimbursements	243,728
Cash received from other	2,230
Cash paid for program expenses	(244,373)
Cash paid to or on behalf of employees for services	(61,913)
Cash paid to suppliers for goods and services	(13,597)
Net cash used for operating services	<u>(3,113)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Paycheck protection program funds	<u>-</u>
Net cash provided by financing services	<u>-</u>
Net increase(decrease) in cash and cash equivalents	<u>(3,113)</u>
CASH AND CASH EQUIVALENTS, BEGINNING	19,091
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 15,979</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED FOR OPERATING ACTIVITIES	\$ 14,034
Adjustments to reconcile change in net assets to net cash used for operating activities	
(Increase) decrease in assets:	
Due from Department of Education	(701)
Increase (decrease) in liabilities:	
Accounts payable	170
Due to Department of Education	(256)
Due to providers	(650)
Withholding taxes payable	70
Paycheck Protection Program	(11,520)
Line of credit	(4,259)
 NET CASH PROVIDED (USED) FOR OPEARATING ACTIVITIES	 <u>\$ (3,112)</u>

See accompanying notes and independent accountant's review report.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Family Day Care Home Program of Tri Parish Child Care Association, Inc. (hereafter referred to as the Organization), is a private agency located in Livingston Parish, Louisiana and chartered under the laws of the State of Louisiana as a non-profit corporation. Its purpose is to provide social services and other benefits to primarily low income, disabled, elderly or other disadvantaged residents of Livingston and nearby parishes and to mobilize resources for the conduct of these efforts. It engages in the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226 with approval to participate in Livingston and nearby parishes.

It operates on a fiscal year ending September 30 and its significant accounting policies are as follows:

**Basis of presentation**

The financial statements of the Organization 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's management 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, where by 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 statements of activities.

**Measure of operations –** The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Receivables**

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

**Inventory**

Inventory includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying

**Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$5,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

**Support and Expenses**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of 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 statements of activities as net assets released from restrictions.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expensed as incurred. There were none in the current year.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Use of 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.

**Income Taxes**

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The federal income tax returns of the company for fiscal years 2019, 2020 and 2021 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

**Reclassifications**

Certain prior year amounts have been reclassified to conform to the current year presentation.

**New Accounting Pronouncement**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

**TRI PARISH CHILD CARE ASSOCIATION, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 2 – AVAILABILITY AND LIQUIDITY**

The following represents the Organization’s assets at September 30, 2021:

Financial assets at year end		
Cash and cash equivalents	\$	15,978
Accounts receivable		20,013
Total		<u>35,991</u>
Less amounts not available to be used within one year:		
Provider payments		<u>18,662</u>
Financial assets available to meet general expenditures over the next 90 days		<u>\$ 17,329</u>

The Organization’s goal is to generally maintain financial assets to meet 90 days of operating expenses. The Organization has access to a line of credit. The Organization plans to have fundraisers in the next year to raise funds for cash flow needs.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of the following:

Demand deposits	\$ 15,978
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Of the demand deposits amount, \$8,629 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds are held by the General Fund and can be utilized at the discretion of management.

**TRI PARISH CHILD CARE ASSOCIATION, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 4 - RECEIVABLES**

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2021.

Receivables at year-end consist of the following:

Due from:	
Department of Education	\$20,013

**NOTE 5 - ACCOUNTS AND OTHER PAYABLES**

Payables at year-end include the following:

Accounts payable	\$ 242
Payables to providers	18,662
Withholding taxes payable	1,474
Accrued salaries	-
Total	<u>\$ 20,378</u>

**NOTE 6 – LINE OF CREDIT**

The Organization has a line of credit with Hancock Whitney Bank. The balance due at the end of the prior year was \$4,259. The line of credit was paid off in 2021.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 7 – PAYCHECK PROTECTION PROGRAM**

On April 15, 2020, the Organization obtained a paycheck protection program payment in the amount of \$11,520. The terms were for 24 months at 1%. The payment was forgiven on November 16, 2020 for the full amount.

**NOTE 8 - RESTRICTIONS ON NET ASSETS**

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U.S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

**NOTE 9 - NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the year as follows:

Purpose restriction accomplished:

Meals provided	\$ 243,077
Emergency payments to providers	\$ 12,487
Administrative costs	\$ 72,420

**NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

**NOTE 11 - CONCENTRATIONS**

*Receivables and Revenues.* All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately all of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

*Geographical Market.* The Organization is approved to operate in the parish of Livingston and neighboring parishes. Volume is dependent on the willing and eligible providers in these areas.

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 12- LITIGATION**

There is no pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

**NOTE 13-SUBSEQUENT EVENTS**

There were no subsequent events between the close of the fiscal year and January 11, 2022 the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.



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SUPPLEMENTARY INFORMATION

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**TRI PARISH CHLD CARE ASSOCIATION, INC.**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**YEAR ENDED SEPTEMBER 30, 2021**

Agency Head  
Sherry Giacone, Executive Director

Purpose	
<hr/>	
Salary	44,741
Benefits - retirement (FICA)	3,423
Travel - monitoring visits	1,010
Total Compensation, Benefits and Other Payments	<u>49,174</u>

See Independent Accountant's Review Report

**TRI PARISH CHILD CARE ASSOCIATION, INC.**  
**SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2021**

MEALS SERVED	NUMBER SERVED BY MEAL TYPE				TOTAL
	BREAKFAST	LUNCH	SUPPLEMENTS	SUPPER	
From October 1, 2020 through June 30, 2021					
Tier 1	17,420	27,073	33,080	19,502	97,075
Reimbursement rate	1.39	2.61	0.78	2.61	
Total for period	24,214	70,661	25,802	50,900	171,577
From July 1, 2021 through September 30, 2021					
Tier 1	6,517	11,918	13,488	7,799	39,722
Reimbursement rate	1.40	2.63	0.78	2.63	
Total for period	9,124	31,344	10,521	20,511	71,500
TOTAL MEALS SERVED	23,937	38,991	46,568	27,301	136,797
NET REIMBURSEMENT	33,338	102,005	36,323	71,412	243,077

See independent accountant's review report.

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AGREED-UPON PROCEDURES REPORT

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# Minda B. Raybourn

*Certified Public Accountant  
Limited Liability Company*

820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@franklinton.net

Member  
AICPA

Member  
LCPA

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Tri Parish Child Care  
Association, Inc.  
28832 Mary Kinchen Road  
Albany, LA 70711

I have performed certain agreed-upon procedures enumerated below, which were agreed to by the management of Tri Parish Child Care Association Inc. and the Legislative Auditor, State of Louisiana. This agreed-upon procedures engagement was performed in accordance with 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 the report. Consequently, I 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.

### **Federal, State, and Local Awards**

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Agency provided me with the following list of expenditures made for federal grant awards received during the fiscal year ended September 30, 2021:

Federal, State, or Local Grant Name	Grant Year	CFDA No.)	Amount
US Department of Agriculture Food and Nutrition Services Child and Adult Day Care Food Program Passed Through State of Louisiana Department of Education Division of Nutrition	2021	10.558	\$326,140
Total Expenditures			\$326,140

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements except one were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

No exceptions were noted.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*Activities allowed or unallowed*

I compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed.

No exceptions were noted.

*Eligibility*

I compared documentation for each of the selected disbursements with program compliance requirements related to eligibility.

No exceptions were noted.

*Reporting*

I compared documentation for each of the selected disbursements with program compliance requirements related to reporting.

No exceptions were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

No exceptions were noted.

## **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

No exceptions were noted.

## **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Agency provided documentation that a comprehensive budget was submitted to the applicable state grantor agency for the grant exceeding five thousand dollars. This budget included the purpose and duration of the grant program.

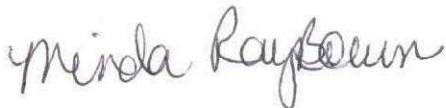
## **Prior-Year Comments**

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

There were no prior year comments. This requirement is not applicable.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Agency's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.



Franklinton, La  
January 11, 2022

**TRI PARISH CHLD CARE ASSOCIATION OF LOUISIANA, INC.**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**YEAR ENDED SEPTEMBER 30, 2021**

I have reviewed the financial statements of the Family Day Care Home Program of Tri Parish Child Care Association of Louisiana, Inc., as of and for the year ended September 30, 2021, and have issued my report thereon dated January 11, 2022. I conducted my review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

**Section I Financial Statement Findings**

None

**Section II Federal Award Findings and Questioned Costs**

None

**Section III Management Letter**

None



**TRI PARISH CHILD CARE ASSOCIATION OF LOUISIANA, INC.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED SEPTEMBER 30, 2019**

**Section I Financial Statement Findings**

N/A

**Section II Federal Award Findings and Questioned Costs**

N/A

**Section III Management Letter**

N/A

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

September 1, 2021 (Date Transmitted)

Minda B Raybourn CPA LLC  
820 11<sup>TH</sup> Ave  
Franklinton, LA 70438

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2021 (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.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements

Yes  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No

**Reporting**

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

Yes  No

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  No

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  No

**Prior-Year Comments**

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

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

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

Yes  No

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

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

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

James Stewart Secretary \_\_\_\_\_ Date

James Stewart Treasurer \_\_\_\_\_ Date

Brenda Williams President \_\_\_\_\_ Date