

CENLA AREA AGENCY ON AGING

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2014

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October 20, 2014

Independent Auditors' Report

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

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (a nonprofit organization) which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

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are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2014, 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.

Other Matters

Other Information

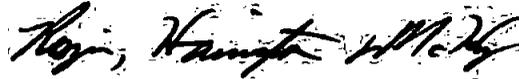
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities for various programs, and the statement of changes in property and equipment listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 20, 2014, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing

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October 20, 2014

of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Cenla Area Agency on Aging's internal control over financial reporting and compliance.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2014

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 722,946
Receivables	46,976
Prepaid Expenses	9,503
Other Assets	718
Total Current Assets	<u>780,143</u>

Property and Equipment, net	<u>125,919</u>
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Total Assets	<u>\$ 906,062</u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 242,885
Total Current Liabilities	<u>242,885</u>

Long Term Liabilities

Compensated Absences Payable	<u>19,611</u>
Total Liabilities	<u>262,496</u>

Net Assets

Unrestricted	309,827
Temporarily Restricted	<u>333,739</u>
Total Net Assets	<u>643,566</u>

Total Liabilities and Net Assets	<u>\$ 906,062</u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2014

	Unrestricted	Temporarily Restricted	Total
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,558,836	\$ 2,558,836
Grants - Corp. for National & Community Service	-	238,030	238,030
Grants - Other	-	5,000	5,000
Interest Income	803	-	803
Miscellaneous	59,393	48,307	107,700
Net Assets Released From Restrictions	<u>2,874,706</u>	<u>(2,874,706)</u>	<u>-</u>
Total:	<u>2,934,902</u>	<u>(24,533)</u>	<u>2,910,369</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	118,356	-	118,356
Title III C Area Agency Administration	190,620	-	190,620
Louisiana Medication Assistance	96,903	-	96,903
Title III B Services	445,935	-	445,935
Title C-1 Congregate Meals	464,675	-	464,675
Title C-2 Home Delivered Meals	1,075,588	-	1,075,588
Title III D Disease Prevention and Health Promotion	42,636	-	42,636
Title III E Caregiver Support	173,393	-	173,393
Audits	31,666	-	31,666
MIRRA	28,201	-	28,201
Total G.O.E.A.	<u>2,667,973</u>	<u>-</u>	<u>2,667,973</u>
SHIP	4,905	-	4,905
Foster Grandparent Program	274,167	-	274,167
Total Program Expenses:	<u>2,947,045</u>	<u>-</u>	<u>2,947,045</u>
Support Services			
General and Administrative	31,669	-	31,669
Total Expenses:	<u>2,978,714</u>	<u>-</u>	<u>2,978,714</u>
Change in Net Assets	(43,812)	(24,533)	(68,345)
Net Assets - Beginning	<u>353,639</u>	<u>358,272</u>	<u>711,911</u>
Net Assets - Ending	<u>\$ 309,827</u>	<u>\$ 333,739</u>	<u>\$ 643,566</u>

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

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2014

Operating Activities

Change in Net Assets	\$ (68,345)
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	5,667
(Increase) Decrease in Accounts Receivable	12,704
(Increase) Decrease in Prepaid Expense	(7,306)
(Increase) Decrease in Other Assets	1,393
Increase (Decrease) in Accounts Payable	(4,181)
Net Cash Provided by Operating Activities	<u>(60,068)</u>

Investing Activities

Purchases of Equipment	<u>(7,250)</u>
Net Cash Provided by Investing Activities	<u>(7,250)</u>

Financing Activities

Repayment of Notes Payable	(8,384)
Change in Compensated Absences	<u>3,306</u>
Net Cash Provided by Financing Activities	<u>(5,078)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(72,396)
Cash and Cash Equivalents - Beginning	<u>795,342</u>
Cash and Cash Equivalents - Ending	<u>\$ 722,946</u>

Supplemental Data:

For the year ended June 30, 2014, \$181 was paid for interest and no payments were made for income taxes. Furthermore, there were no non-cash investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements June 30, 2014

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

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

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

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

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

BASIS OF PRESENTATION

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

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2014

PROMISES TO GIVE:

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

CASH AND CASH EQUIVALENTS:

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

LAND, BUILDINGS AND EQUIPMENT:

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

DONATIONS

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

COMPENSATED ABSENCES

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

ADVERTISING

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

NOTE 2 - CASH

Amounts reported as cash at June 30, 2014 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ---
Interest bearing demand deposits	722,646	732,602
Total Cash	\$ 722,946	\$ 732,602

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$482,602. However, the uninsured deposits are secured by pledged securities with a market value of \$797,132 at June 30, 2014. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2014

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

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2014 are summarized as follows:

Receivables from sub-recipient organizations	\$ 36,922
Governor's Office of Elderly Affairs	5,832
Corporation for National & Community Service	1,377
Other	2,845
<hr/>	
Receivables	\$ 46,976

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2014 is presented as follows:

Office furniture and equipment	\$ 34,505
Office building	173,185
<hr/>	
Total	207,690
Accumulated Depreciation	(81,771)
<hr/>	
Property and Equipment, net	\$ 125,919

For the year ended June 30, 2014, depreciation expense totaled \$5,667.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

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

NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as temporarily restricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2014

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$7,974.

NOTE 8 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through October 20, 2014, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2014.

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October 20, 2014

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, 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 October 20, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cenla Area Agency on Aging's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

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Cenla Area Agency on Aging
October 20, 2014

in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

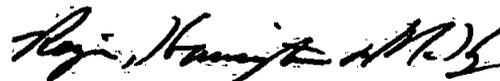
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



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October 20, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2014. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a

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Cenla Area Agency on Aging
October 20, 2014

test basis, evidence about Cenla Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance.

Opinion on Each Major Federal Program

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cenla Area Agency on Aging's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Cenla Area Agency on Aging
October 20, 2014

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs **For the year ended June 30, 2014**

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2014 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2014 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):
CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA No. 93.045, Title III, Part C - Nutrition Services
CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the OMB Circular A-133.

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

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2014

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

CENLA AREA AGENCY ON AGING

***Schedule of Prior Year Findings and Questioned Costs
For the year ended June 30, 2014***

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

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities

Governor's Office of Elderly Affairs Programs

For the Year Ending June 30, 2014

	Title III B	Title III C	Louisiana	Title III B	Title III C		N.S.I.P.	Title	Title	Audits	MIPPA	Total
	Ombudsman	Area Agency Admin.	Medication Assistance	Services	C-1	C-2		III D	III E			
Support, Revenues and Transfers												
Governor's Office of Elderly Affairs	99,803	\$ 176,825	\$ 86,672	\$ 444,856	\$ 360,396	\$ 834,262	\$ 321,072	27,445	\$ 173,393	\$ 6,482	27,630	\$ 2,558,836
Miscellaneous	-	-	-	-	-	-	-	10,685	-	25,184	-	35,869
Total Support, Revenues and Transfers	99,803	176,825	86,672	444,856	360,396	834,262	321,072	38,130	173,393	31,666	27,630	2,594,705
Expenses												
Salaries	71,784	104,014	60,866	17,650	-	-	-	23,565	-	-	18,966	296,845
Fringe benefits	16,826	24,380	14,790	4,288	-	-	-	5,523	-	-	3,771	69,578
Travel	11,301	4,849	1,800	-	-	-	-	4,830	-	-	1,429	24,209
Operating services	15,145	48,727	13,223	3,195	-	-	-	5,288	-	30,779	3,341	119,698
Operating supplies	2,888	4,798	2,416	652	-	-	-	2,780	-	776	589	14,899
Other	412	3,852	3,808	294	-	-	-	650	-	111	104	9,231
Grants to sub-recipients:												
Avoyelles Council on Aging	-	-	-	67,040	-	72,186	-	-	27,569	-	-	166,795
Catahoula Council on Aging	-	-	-	34,506	10,201	19,607	-	-	36,586	-	-	100,900
Concordia Council on Aging	-	-	-	46,482	5,876	-	-	-	-	-	-	52,358
Grant Council on Aging	-	-	-	35,812	6,786	7,487	-	-	16,178	-	-	66,263
Legal Services on Central Louisiana	-	-	-	21,518	-	-	-	-	-	-	-	21,518
Lasalle Council on Aging	-	-	-	36,028	4,726	5,184	-	-	14,687	-	-	60,625
Rapides Council on Aging	-	-	-	131,155	-	-	-	-	59,248	-	-	190,403
Rapides Senior Center	-	-	-	-	-	-	-	-	-	-	-	-
Winn Council on Aging	-	-	-	47,315	23,031	29,711	-	-	19,125	-	-	119,182
Bateman - Caterer	-	-	-	-	414,055	941,413	-	-	-	-	-	1,355,468
Total expenses	118,356	190,620	96,903	445,935	464,675	1,075,588	-	42,636	173,393	31,666	28,200	2,667,972
Transfers In (Out)	18,553	13,795	10,231	1,079	104,279	241,326	(345,605)	4,506	-	-	570	48,734
Change in Net Assets	-	-	-	-	-	-	(24,533)	-	-	-	-	(24,533)
Beginning net assets (deficit)	-	-	-	-	-	-	358,272	-	-	-	-	358,272
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,739	\$ -	\$ -	\$ -	\$ -	\$ 333,739

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Ombudsman For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 99,803</u>	<u>\$ 99,803</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	71,395	71,784	(389)
Fringe benefits	17,343	16,826	517
Travel	11,400	11,301	99
Operating services	14,824	15,145	(321)
Operating supplies	2,979	2,888	91
Other	413	412	1
Total expenses	<u>118,354</u>	<u>118,356</u>	<u>(2)</u>
Transfers	<u>18,551</u>	<u>18,553</u>	<u>2</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title III C Area Agency Administration For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 176,825</u>	<u>\$ 176,825</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	103,887	104,014	(127)
Fringe benefits	25,236	24,380	856
Travel	6,016	4,849	1,167
Operating services	48,247	48,727	(480)
Operating supplies	4,834	4,798	36
Other	<u>3,853</u>	<u>3,852</u>	<u>1</u>
Total expenses	<u>192,073</u>	<u>190,620</u>	<u>1,453</u>
Transfers	<u>15,248</u>	<u>13,795</u>	<u>(1,453)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 86,672</u>	<u>\$ 86,672</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	60,866	60,866	-
Fringe benefits	14,785	14,790	(5)
Travel	1,800	1,800	-
Operating services	12,251	13,223	(972)
Operating supplies	2,414	2,416	(2)
Other	3,808	3,808	-
Total expenses	<u>95,924</u>	<u>96,903</u>	<u>(979)</u>
Transfers	<u>9,252</u>	<u>10,231</u>	<u>979</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 444,856</u>	<u>\$ 444,856</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	17,650	17,650	-
Fringe benefits	4,288	4,288	-
Travel	-	-	-
Operating services	3,107	3,195	(88)
Operating supplies	654	652	2
Other	294	294	-
Grants to sub-recipients:			
Avoyelles Council on Aging	67,040	67,040	-
Catahoula Council on Aging	34,506	34,506	-
Concordia Council on Aging	46,482	46,482	-
Grant Council on Aging	35,812	35,812	-
Legal Service of Cenla	21,518	21,518	-
Lasalle Council on Aging	36,028	36,028	-
Rapides Council on Aging	131,155	131,155	-
Winn Council on Aging	47,315	47,315	-
Total expenses	<u>445,849</u>	<u>445,935</u>	<u>(86)</u>
Transfers	<u>993</u>	<u>1,079</u>	<u>86</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 360,396</u>	<u>\$ 360,396</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	10,201	10,201	-
Concordia Council on Aging	5,876	5,876	-
Grant Council on Aging	6,786	6,786	-
Lasalle Council on Aging	4,726	4,726	-
Winn Council on Aging	23,031	23,031	-
Bateman	<u>414,055</u>	<u>414,055</u>	<u>-</u>
Total expenses	<u>464,675</u>	<u>464,675</u>	<u>-</u>
Transfers	<u>104,279</u>	<u>104,279</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 834,262</u>	<u>\$ 834,262</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	72,186	72,186	-
Catahoula Council on Aging	19,607	19,607	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	7,487	7,487	-
Lasalle Council on Aging	5,184	5,184	-
Rapides Council on Aging	-	-	-
Winn Council on Aging	29,711	29,711	-
Bateman	941,413	941,413	-
Total expenses	<u>1,075,588</u>	<u>1,075,588</u>	<u>-</u>
Transfers	<u>241,326</u>	<u>241,326</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 321,072</u>	<u>\$ 321,072</u>	<u>\$ -</u>
<u>Expenses</u>			
Bateman	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(345,605)</u>	<u>(345,605)</u>	<u>-</u>
Change in Net Assets	<u>\$ (24,533)</u>	<u>\$ (24,533)</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III D

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 27,445	27,445	\$ -
Miscellaneous	11,095	10,685	(410)
	<u>38,540</u>	<u>38,130</u>	<u>(410)</u>
<u>Expenses</u>			
Salaries	23,297	23,565	(268)
Fringe benefits	5,659	5,523	136
Travel	5,000	4,830	170
Operating services	5,130	5,288	(158)
Operating supplies	3,180	2,780	400
Other	650	650	-
	<u>42,916</u>	<u>42,636</u>	<u>280</u>
Total expenses	<u>42,916</u>	<u>42,636</u>	<u>280</u>
Transfers	<u>4,376</u>	<u>4,506</u>	<u>130</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Governor's Office of Elderly Affairs	<u>\$ 173,393</u>	<u>\$ 173,393</u>	<u>\$ -</u>
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	27,569	27,569	-
Catahoula Council on Aging	36,586	36,586	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	16,178	16,178	-
Lasalle Council on Aging	14,687	14,687	-
Rapides Council on Aging	59,248	59,248	-
Winn Council on Aging	19,125	19,125	-
Total expenses	<u>173,393</u>	<u>173,393</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Sub-Recipient Audit Fund For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 6,482	\$ 6,482	\$ -
Sub-Recipient Audit Assessments	<u>25,216</u>	<u>25,184</u>	<u>(32)</u>
Total Revenues	<u>31,698</u>	<u>31,666</u>	<u>(32)</u>
<u>Expenses</u>			
Operating services	30,789	30,779	10
Operating supplies	798	776	22
Other	<u>111</u>	<u>111</u>	<u>-</u>
Total expenses	<u>31,698</u>	<u>31,666</u>	<u>32</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual MIPPA

For the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 27,630</u>	<u>27,630</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	18,676	18,966	(290)
Fringe benefits	4,536	3,771	765
Travel	1,800	1,429	371
Operating services	3,510	3,341	169
Operating supplies	739	590	149
Other	103	103	-
Total expenses	<u>29,364</u>	<u>28,200</u>	<u>1,164</u>
Transfers	<u>1,734</u>	<u>570</u>	<u>(1,164)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Changes In Property and Equipment For the year ended June 30, 2014

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 28,167	\$ 7,250	\$ 912	\$ 34,505
Office Building	173,184	-	-	173,184
Total	201,351	7,250	912	207,689
Accumulated Depreciation	<u>(77,016)</u>	<u>(5,667)</u>	<u>(912)</u>	<u>(81,771)</u>
Property and Equipment, net	<u>\$ 124,335</u>	<u>\$ 1,583</u>	<u>\$ -</u>	<u>\$ 125,918</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2014

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Revenue Recognized	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/14	\$ 80,884	\$ 80,884	\$ 80,884
Title IIIB - Support Services	93.044	6/30/14	378,967	378,967	378,967
* Subtotal - CFDA 93.044			<u>459,851</u>	<u>459,851</u>	<u>459,851</u>
MIPPA - AAA	93.071	6/30/14	21,750	21,750	21,750
MIPPA - ADRC	93.071	6/30/14	5,880	5,880	5,880
Subtotal - CFDA 93.071			<u>27,630</u>	<u>27,630</u>	<u>27,630</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/14	132,619	132,619	132,619
C-1 Congregate Meals	93.045	6/30/14	328,948	328,948	328,948
C-2 In-Home Delivered Meals	93.045	6/30/14	260,929	260,929	260,929
* Subtotal - CFDA 93.045			<u>722,496</u>	<u>722,496</u>	<u>722,496</u>
Title IIID - In-Home Services	93.043	6/30/14	27,445	27,445	27,445
Title IIIE - Caregiver	93.052	6/30/14	130,045	130,045	130,045
* Nutritional Services Incentive Program	93.053	6/30/14	321,072	321,072	321,072
Total Governor' Office of Elderly Affairs			<u>1,688,539</u>	<u>1,688,539</u>	<u>1,688,539</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/14	5,000	5,000	5,000
Total Department of Health and Human Services			<u>1,693,539</u>	<u>1,693,539</u>	<u>1,693,539</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
Foster Grandparent Program	94.011	6/30/15	238,030	238,030	238,030
TOTAL			<u>\$ 1,931,569</u>	<u>\$ 1,931,569</u>	<u>\$ 1,931,569</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs