

# **Bossier Council on Aging, Inc.**

## **FINANCIAL STATEMENTS**

**June 30, 2017**



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## **Independent Auditors' Report**

To the Board of Directors  
Bossier Council on Aging, Inc.  
Bossier City, Louisiana

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Bossier Council on Aging, Inc. as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### ***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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions 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 *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 auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Bossier Council on Aging, Inc., as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4 through 11) and the budgetary comparison information (pages 48 through 51) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bossier Council on Aging, Inc.'s basic financial statements. The Supplementary information required by GOEA (pages 52 through 53) and the Schedule of Compensation, Benefits and Other Payments to Agency Head (page 54) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary information required by GOEA and the Schedule of Compensation, Benefits and Other Payments to Agency Head are the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary information required by GOEA and the Schedule of Compensation, Benefits and Other Payments to Agency Head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2018, on our consideration of the Bossier Council on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the Bossier Council on Aging, Inc.'s internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana  
February 28, 2018

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Bossier Council on Aging, Inc.**  
**Bossier City, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2017**

The following discussion and analysis of Bossier Council on Aging, Inc.'s (the Council or BCOA) financial performance provides an overview of the Council's financial activities for the year ending June 30, 2017. This discussion should be read in conjunction with the Audited Financial Statements, which follow this section.

**Financial Highlights**

- The Council had a net increase in overall net position of \$145,146 this year.
- Net capital assets of the Council increased by \$79,525.
- The Council's revenue, on a modified accrual basis, increased by \$121,511.
- No deficit fund balance exists at year-end.
- The unassigned and nonspendable fund balance for the Council's General Fund was \$516,883 at year end, which is a \$63,832 increase from the prior year.
- Administrative expenses decreased this year by \$29,528.

**How to Use This Annual Report**

The Council's annual financial report consists of five main parts:

1. Management's discussion and analysis (this section)
2. The basic financial statements (government-wide and fund)
3. Supplementary information required by GASB 34
4. Supplementary information required by GOEA
5. Auditors reports

Government-wide financial statements are comprised of the Statement of Net Position and the Statement of Activities. These financial statements provide information about the activities of the Council as a whole and present a long-term view of the Council's finances. In contrast, the fund financial statements, which consist of the Balance Sheet – Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, tell how services were financed in the short-term, as well as what remains for future spending for governmental funds. Fund financial statements also report the Council's operations in more detail than the government-wide financial statements by providing information about the Council's most significant funds.

The auditors have provided assurance in their independent auditors' report, that the Basic Financial Statements are fairly stated. The auditors have also provided assurance about Supplementary Financial Information required by GOEA that follows later in this reporting package. A user of this document should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

## **BASIC FINANCIAL STATEMENTS**

The basic financial statements consist of the government-wide financial statements and fund financial statements, which present different views about the Council, along with notes to the financial statements.

### **Government-Wide Financial Statements**

Management's analysis of the Council as a whole begins on page 4. When reading the financial statements, an important point to consider is whether the Council's finances, as a whole, are better or worse off as a result of this year's activities. The Statement of Net Position and the Statement of Activities, referred to collectively as the government-wide financial statements, report information about the Council as a whole and about its activities in a way that helps when considering this point. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. Also, under the accrual basis, all current year revenues and expenses are taken into account regardless of when cash is received or paid.

The government-wide financial statements report the Council's net position and changes in it. The Council has net position invested in capital assets of \$104,612, whereas \$506,950 of the net position are unrestricted, meaning that they can be used for any program at management's discretion. The Statement of Net Position is designed to present the financial position of the Council as of year-end. Over time, increases or decreases in the Council's net position are one indicator of whether its financial position is improving or deteriorating. However, to assess the overall financial position of the Council, the reader must consider other non-financial factors, such as the condition of the Council's capital assets and facilities, the addition or termination of grants and other revenue sources, and the expansion or contraction of programs and services.

The Statement of Activities provides information that shows how the Council's net position changed as a result of the year's activities. In this statement, all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will affect cash flows in future periods. All of the Council's significant activities are reported in the Statement of Activities, including an Administration function and a Health, Welfare and Social Services function. The Health, Welfare and Social Services function is comprised of six primary programs that include supportive services, nutritional services, utility assistance, disease prevention and health promotion, national family caregiver support and Medicaid outreach. Subprogram activities are also presented, in some cases, to help the reader analyze the Council's operations in more detail. All activities of the Council are considered to be governmental activities. A governmental activity is usually one where the Council uses money it receives from government grants and contracts, along with donations from the general public, to provide services at no charge to the general public, or a segment of the general public, such as the elderly. In other words, the people benefiting from the services are not required to pay for what they receive.



## **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds, not the Council as a whole entity. In the fund financial statements, there is a column presentation for the General Fund, each major special revenue fund, and a column for the total of all remaining Special Revenue Funds, which are deemed to be “Nonmajor Funds.” Major funds are those funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds. In addition, a major fund could be a fund that does not meet these criteria but is believed to be important for the Council’s financial statement users. The General Fund is used to account for all financial resources except those that are required to be accounted for in another fund. The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service of capital projects. By using separate funds to track revenues and expenditures, management can control funds for particular purposes or show that the fund is meeting legal responsibilities for using certain grants and other revenues.

The General Fund and Special Revenue Funds are considered governmental funds. Governmental funds focus on how money flows into and out of funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified* accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Council’s general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future for Council programs. The difference between net position of governmental activities and fund balances of the governmental funds is reconciled on a separate page that follows the Balance Sheet - Governmental Funds. In addition, the difference between the changes in fund balance for the governmental funds and the change in net position for the governmental activities has been reconciled on a separate page that follows the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. These two reconciliations will facilitate the comparison between governmental activities and funds.

### **NOTES TO THE FINANCIAL STATEMENTS**

The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements follow the fund financial statements and should be read before making assumptions or drawing conclusions about the Council’s financial condition.

### **SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GASB 34**

The Governmental Accounting Standards Board (GASB) Statement 34 requires budgetary comparison schedules for each major Special Revenue Fund that has a legally adopted annual budget. There is no legal obligation to budget for the General Fund. The schedules compare the original and final budgets to actual budget results for the Council’s fiscal year. Positive and negative variances between the final budget and actual amounts are also presented.

Management Discussion and Analysis is also required supplementary information (RSI) by GASB Statement 34. However GASB 34 requires it to be presented as the first item in this reporting package and not with GASB's other RSI, which is included later in this reporting package.

**OTHER SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA**

The Governor's Office of Elderly Affairs (GOEA) has required the Council to present this information as schedules. This information will be used by GOEA to verify the accuracy of the information submitted by the Council during the year to help GOEA monitor certain compliance requirements set forth in the grants that it has with the Council.

**AN ANALYSIS OF THE COUNCIL AS A WHOLE USING GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The following table reflects condensed information on the Council's assets, liabilities, and net assets for the fiscal years 2017 and 2016:

June 30,	2017	2016	Increase (Decrease)
<b>Current and other assets</b>			
Current assets	\$ 538,331	\$ 468,780	\$ 69,551
Deposits	-	16,475	(16,475)
Beneficial interest in assets of foundation	16,705	15,777	928
Capital assets, net of depreciation	104,612	25,087	79,525
<b>Total assets</b>	<b>659,648</b>	526,119	133,529
<b>Liabilities</b>			
<b>Total liabilities</b>	<b>48,086</b>	59,703	(11,617)
<b>Net Position</b>			
Invested in capital assets	104,612	25,087	79,525
Unrestricted	506,950	441,329	65,621
<b>Total net position</b>	<b>\$ 611,562</b>	\$ 466,416	\$ 145,146

As of June 30, 2017, the Council "as a whole" had assets greater than its liabilities by \$611,562 compared to the June 30, 2016, net position of \$466,416. This is an increase of \$145,146 or about 31%.

Unassigned net position is important because it provides the discretionary resources management will need so that it can quickly adapt to changes in the economy, emergencies, unexpected needs, and reductions in or termination of grant revenues by government agencies.

The net position that has been invested in capital assets is presented net of any related outstanding debt incurred to acquire them. For 2017 and 2016, the Council had no debt.

The table presented below illustrates a condensed presentation of the revenues and expenses that caused the increase in net position for fiscal years 2017 and 2016.

	2017	% of Total	2016	% of Total
<b>Revenues</b>				
Program revenues				
Operating grants and contributions	\$ 806,946	65.6%	\$ 686,503	61.9%
Capital grants and contributions	93,361	7.6%	94,693	8.5%
General revenues				
Charges for services	32,576	2.6%	19,889	1.8%
Unrestricted grants and contributions	259,640	21.1%	255,000	23.0%
Other general revenues	38,456	3.1%	53,383	4.8%
<b>Total revenues</b>	<b>1,230,979</b>	<b>100.0%</b>	<b>1,109,468</b>	<b>100.0%</b>
<b>Direct Program Expenses for the Health, Welfare and Social Services Function</b>				
Supportive services				
Transportation for the elderly	239,626	22.1%	224,498	21.4%
Other supportive services	160,670	14.8%	159,908	15.2%
Nutrition services				
Congregate meals	79,617	7.3%	88,009	8.4%
Home-delivered meals	259,488	23.9%	236,452	22.5%
Other social services programs and activities	127,770	11.8%	92,584	8.8%
Direct administrative expenses	218,662	20.1%	248,190	23.7%
<b>Total expenses</b>	<b>1,085,833</b>	<b>100.0%</b>	<b>1,049,641</b>	<b>100.0%</b>
<b>Increase in net position</b>	<b>\$ 145,146</b>		<b>\$ 59,827</b>	

As illustrated by the table above, the Council receives most of its revenues from operating grants and contributions that are specifically related to a program and must be used in the programs to which they relate. Unrestricted grants and contributions make up the second largest percentage of revenues and this revenue is available to management to use at its discretion.

The expenses in the table have been presented by primary programs, with some additional details about the subprograms. In presenting this information, only direct program expenses are shown. The administrative expenses include all administrative expenses of the Council before any allocation were made to the various programs. Percentages have been presented for the expenses associated with each program for ease of analysis and to illustrate where the Council has spent its money this year and last year. The expense allocations are a good indication of the demand for each type of service.

The Council had a \$145,146 increase in its overall net position for fiscal year 2017, whereas the increase in fund balances of the governmental funds was \$63,832. There is a reconciliation that follows the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds that presents an analysis of why there are differences between that particular fund financial statement and the government-wide Statement of Activities for fiscal year 2017.

## AN ANALYSIS OF GOVERNMENTAL ACTIVITIES

When reviewing the government-wide Statement of Activities, there are relationships that are important to the understanding of the Council’s operations. As you can see, the Council’s largest activities are transportation and nutrition services. The Council’s main focus is to meet the needs of the elderly citizens of Bossier Parish and right now, these services are in the greatest demand. However, there is a growing demand for other supportive services. As these demands increase, management will adjust its annual budget to reallocate available resources to meet the demands.

Another area of interest on the Statement of Activities relates to the total governmental activities column wherein the Council shows that most of the governmental activities have more expenses than revenues. None of the programs are expected to be truly self-supporting; and management has prepared budgets accordingly. However, on occasion, a program might “breakeven” or even make a slight “profit”. Traditionally, general revenues are used to cover the excess of expenses over revenues in these activities. Without the unrestricted grants and contributions, the Council would have a difficult time providing services at current levels. Further, the general nature of these revenues allows management discretion as to how to apply them in paying for the Council’s current services as well as reallocating them to meet future demands.

Another indication of how money is used efficiently can be analyzed by comparing the amount of administrative costs from year to year as well as calculating the percentage administrative expenses bear in relation to total expenses. For 2017, total administration expenses were \$218,662, or 20.1% of total expenses. For 2016, total administration expenses were \$248,190 or 23.7% of total expenses. Administration expenses include indirect type costs, meaning these are costs that not specifically identified with a particular program, but which benefit all programs.

### AN ANALYSIS OF THE COUNCIL’S FUNDS USING GOVERNMENTAL FUND FINANCIAL STATEMENTS

#### Fund Balances

The Council presents a combined governmental fund balance of \$516,883 (as shown on the Fund Financial Statement’s Balance Sheet) at the end of this year, which is an increase of \$63,832 from 2016.

#### Revenues

The combined fund revenues increased by \$121,511 this compared to last year, as shown in the table below.

	2017	2016	Increase (Decrease)	Percent
Intergovernmental	\$ 1,085,982	\$ 873,167	\$ 212,815	24%
Other	144,997	236,301	(91,304)	-39%
<b>Total revenues</b>	<b>\$ 1,230,979</b>	<b>\$ 1,109,468</b>	<b>\$ 121,511</b>	<b>11%</b>

Most of the Council’s activities were funded by federal, state, and local grants, which comprise the Council’s intergovernmental revenues. The total of these types of grants was \$1,085,982 (2017) and \$873,167 (2016) and represent about 88% and 79% of the total revenues of the Council in 2017 and

2016, respectively. Most of these grants are restricted, which means that the money can only be used in certain programs. The amount of funds available from most of the grants remains rather constant from year to year, however, some grant amounts may vary based upon the level of service provided by the Council under the terms of the particular grant award.

**Expenditures**

Total expenditures increased by \$155,028 this year, as shown in the table that follows.

	2017	2016	Increase (Decrease)	Percent
Personnel	\$ 467,803	\$ 457,114	\$ 10,689	2%
Fringe	61,905	59,763	2,142	4%
Travel	23,192	22,917	275	1%
Operating services	216,356	190,289	26,067	14%
Operating supplies	67,204	69,384	(2,180)	-3%
Direct costs – no indirect allocation	4,719	4,719	-	0%
Other costs	216,132	207,933	8,199	4%
Capital outlay	109,836	-	109,836	100%
<b>Total expenditures</b>	<b>\$ 1,167,147</b>	<b>\$ 1,012,119</b>	<b>\$ 155,028</b>	<b>15%</b>

Capital outlay increased by \$109,836, as a result of the grant received to purchase two new transportation vans.

**AN ANALYSIS OF MAJOR SPECIAL REVENUE BUDGETS**

Budgets and budgetary amendments are approved by the Board of Directors and GOEA. The primary reasons for amending the budget are to account for unanticipated changes in both revenues and expenditures and to prevent compliance violations under the Council’s grants from Capital Area Agency and GOEA. Monthly budget reports are reviewed to ensure compliance with the budget, and where necessary, revisions to the budget are made. There were no budget amendments during 2017.

Schedules of the original budgets for the Special Revenue Funds can be found in the Supplementary Financial Information Required by GASB Statement 34 Section of this report.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS**

The Council receives most of its funding from federal and state agencies. Because of this, the source of income for the Council is rather steady. However, some of the Council’s grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. All of the Council’s grants and contracts from the usual federal and state agencies have been awarded for fiscal year 2017 and there were no significant changes to the funding levels or terms of the grants and contracts. Accordingly, the initial budget has been set to provide the same programs and similar levels of service next year. GOEA has also approved the Council’s budget for next year. There are no plans to add or discontinue any significant programs for next year.

## ANALYSIS OF CAPITAL ASSETS AND DEBT ADMINISTRATION

Net capital assets increased by \$79,525 as shown below.

Capital Assets, net of Depreciation	2017	2016	Increase (Decrease)
Vehicles	\$ 98,854	\$ 14,415	\$ 84,439
Furniture and equipment	5,758	10,672	(4,914)
	<b>\$ 104,612</b>	<b>\$ 25,087</b>	<b>\$ 79,525</b>

The Council does not have any long-term debt.

### CONTACTING THE COUNCIL'S MANAGEMENT

Our financial report is designed to provide government agencies and the general public an overview of the Council's finances and to demonstrate accountability for the money that it receives. If you have any questions about this report or wish to ask for more information, you should contact Tamara Crane, Executive Director, 706 Bearkat Drive, Bossier City, LA 71111, (318) 741-8302. You can also reach us at [contactus@bossiercoa.org](mailto:contactus@bossiercoa.org).

**GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)**

**Bossier Council on Aging, Inc.**  
**Statement of Net Position**

<i>June 30,</i>	<b>2017</b>
<b>Assets</b>	
Current assets	
Cash	\$ 473,211
Grants and contracts receivable	47,105
Prepaid expenses	18,015
Total current assets	538,331
Noncurrent assets	
Beneficial interest in assets of foundation	16,705
Capital assets, net of accumulated depreciation	104,612
Total noncurrent assets	121,317
Total assets	659,648
 <b>Liabilities</b>	
Current liabilities	
Accounts payable	36,662
Payroll liabilities	1,491
Accrued compensated absences	9,933
Total current liabilities	48,086
 <b>Net Position</b>	
Invested in capital assets	104,612
Unrestricted	506,950
Total net position	\$ 611,562

*The accompanying notes are an integral part of these financial statements.*



**Bossier Council on Aging, Inc.**  
**Statement of Activities**

For the year ended June 30, 2017

				Program Revenues			Net (Expense)
			Operating				Revenue and
	Direct	Indirect	Charges	Grants	Capital Grants		Change in Net
Functions/Programs	Expenses	Expenses	for	and	and		Assets
Governmental Activities			Services	Contributions	Contributions		Total
							Governmental
							Activities
Health, Welfare & Social Services							
Supportive services							
Transportation of the elderly & disabled	\$ 239,626	\$ 31,780	\$ 32,408	\$ 128,717	\$ 93,361		\$ (16,920)
Homemaker	59,996	9,223	-	63,696	-		(5,523)
Information and assistance	21,099	3,124	168	19,552	-		(4,503)
Outreach	12,179	1,812	-	7,000	-		(6,991)
Material aid	8,642	1,311	-	6,000	-		(3,953)
Public education	13,323	2,070	-	6,600	-		(8,793)
Telephoning	3,940	523	-	1,500	-		(2,963)
Personal care	1,713	245	-	1,000	-		(958)
Crime prevention	407	59	-	100	-		(366)
Other services	34,652	4,685	-	44,280	-		4,943
Legal assistance	4,719	-	-	4,357	-		(362)
Nutrition services							
Congregate meals	79,617	11,928	-	81,478	-		(10,067)
Home delivered meals	259,488	35,434	-	190,007	-		(104,915)
Senior center	52,093	6,011	-	112,490	-		54,386
Disease prevention and health promotion	7,884	1,179	-	5,294	-		(3,769)
National family caregiver support	67,793	9,323	-	36,713	-		(40,403)
Other services (PCOA, MIPPA)	-	-	-	60,638	-		60,638
Administration	218,662	(118,707)	-	37,524	-		(62,431)
Total governmental activities	\$ 1,085,833	\$ -	\$ 32,576	\$ 806,946	\$ 93,361		(152,950)
General revenues							
							259,640
							38,456
							298,096
Change in net position							
							145,146
Net position - beginning of year							
							466,416
Net position - end of the year							
							\$ 611,562

*The accompanying notes are an integral part of these financial statements.*

## **FUND FINANCIAL STATEMENTS**

**Bossier Council on Aging, Inc.**  
**Balance Sheet – Governmental Funds**

<i>June 30, 2017</i>	<b>General Fund</b>	<b>Title III B</b>	<b>Title III C-1</b>	<b>Title III C-2</b>	<b>Non-Major Funds</b>	<b>Total</b>
<b>Assets</b>						
Cash	\$ 473,211	\$ -	\$ -	\$ -	\$ -	\$ 473,211
Grants and contracts receivable	47,105	-	-	-	-	47,105
Prepaid expenses	18,015	-	-	-	-	18,015
Beneficial interest in assets of foundation	16,705	-	-	-	-	16,705
<b>Total assets</b>	<b>\$ 555,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 555,036</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 36,662	\$ -	\$ -	\$ -	\$ -	\$ 36,662
Payroll liabilities	1,491	-	-	-	-	1,491
<b>Total liabilities</b>	<b>38,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,153</b>
<b>Fund Balances</b>						
Nonspendable	34,720	-	-	-	-	34,720
Unassigned	482,163	-	-	-	-	482,163
<b>Total fund balances</b>	<b>516,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>516,883</b>
<b>Total liabilities and fund balances</b>	<b>\$ 555,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 555,036</b>

*The accompanying notes are an integral part of these financial statements.*

**Bossier Council on Aging, Inc.**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**

*June 30, 2017*

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Total fund balances per balance sheet - Governmental funds	\$ 516,883
Compensated absences are not paid out of current financial resources and therefore are not reported in the funds	(9,933)
Net capital assets used in governmental activities which are not financial resources in the fund statements	104,612
<hr/>	
Net position of governmental activities	\$ 611,562
<hr/>	

*The accompanying notes are an integral part of these financial statements.*

## Bossier Council on Aging, Inc.

### Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

<i>For the year ended June 30, 2017</i>	General Fund	Title III B	Title III C-1	Title III C-2	Non-Major Funds	Total
<b>Revenues</b>						
Intergovernmental						
Governor's Office of Elderly Affairs	\$ -	\$ 111,817	\$ 74,840	\$ 124,509	\$ 252,469	\$ 563,635
Bossier Parish Police Jury	115,000	-	-	-	-	115,000
City of Bossier City	140,000	-	-	-	-	140,000
NSIP	-	-	-	43,678	-	43,678
LA Department of Transportation and Development	210,035	-	-	-	-	210,035
FEMA	-	-	-	-	13,634	13,634
Public support						
Unrestricted	16,247	-	-	-	-	16,247
Restricted	6,640	-	-	-	-	6,640
Fundraising	20,209	-	-	-	-	20,209
Client contributions	12,043	28,634	6,638	21,820	190	69,325
Program service fees						
Transportation	32,408	-	-	-	-	32,408
Information and Assistance	-	168	-	-	-	168
Total revenues	552,582	140,619	81,478	190,007	266,293	1,230,979
<b>Expenditures</b>						
Health, welfare & social services						
Personnel	135,131	115,822	32,161	71,755	112,934	467,803
Fringe	15,999	15,811	4,390	9,257	16,448	61,905
Travel	5,461	11,326	80	50	6,275	23,192
Operating services	96,196	28,552	5,330	50,220	36,058	216,356
Operating supplies	33,681	6,555	1,984	7,487	17,497	67,204
Direct costs - no indirect allocation	-	4,719	-	-	-	4,719
Other costs	-	-	47,500	156,132	12,500	216,132
Capital outlays	109,836	-	-	-	-	109,836
Total expenditures	396,304	182,785	91,445	294,901	201,712	1,167,147
Excess (deficiency) of revenues over expenditures	156,278	(42,166)	(9,967)	(104,894)	64,581	63,832
Other financing sources (uses)						
Transfers in	-	42,166	9,967	104,894	64,077	221,104
Transfers out	(92,446)	-	-	-	(128,658)	(221,104)
Total other financing sources (uses)	(92,446)	42,166	9,967	104,894	(64,581)	-
Net increase in fund balances	63,832	-	-	-	-	63,832
Fund balances						
Beginning of the year	453,051	-	-	-	-	453,051
End of the year	\$ 516,883	\$ -	\$ -	\$ -	\$ -	\$ 516,883

*The accompanying notes are an integral part of these financial statements.*

**Bossier Council on Aging, Inc.**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances –  
Governmental Funds to the Statement of Activities**

*June 30, 2017*

Total net change in fund balances - governmental funds	\$	63,832
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$30,311) exceeds purchased assets (\$109,836).		79,525
In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, only the decrease in the current portion of these expenditures are recorded based on the current amount expended.		1,789
Change in net position of governmental activities	\$	145,146

*The accompanying notes are an integral part of these financial statements.*

## **Bossier Council on Aging, Inc. Notes to Financial Statements**

### **NOTE 1 - PURPOSE OF THE COUNCIL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of Bossier Council on Aging, Inc. (the Council) conform to the accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989, (when applicable) that do not conflict with or contradict GASB pronouncements. The following is a summary of certain significant accounting policies used by the Council.

#### **Purpose of the Council on Aging**

The purpose of the Council is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in Bossier Parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish; to provide for a mutual exchange of ideas and information on the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA); other departments of state and local government serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

The primary services provided by the Council to the elderly residents of Bossier Parish include congregate and home delivered meals, nutritional education, personal care, information and assistance, outreach, homemaker services, telephoning, wellness, family caregiver support, medic alert referral, transportation, recreation, legal services, material aid, senior centers and public education.

#### **Reporting Entity**

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary council on aging for the welfare of the aging people in each parish of Louisiana. In 1979, the Louisiana Legislature created the Governor's Office of Elderly Affairs (La. R.S. 46:931) with specific intention that GOEA administer and coordinate social services and programs for the elderly population of Louisiana through sixty-four parish voluntary councils on aging.

Before a council on aging can begin operations in a specific parish, its application for a charter must receive approval from GOEA pursuant to Louisiana Revised Statute (La. R.S.) 46:1602. Each council on aging in Louisiana must comply with the state laws that apply to quasi-public agencies, as well as the policies and regulations established by GOEA.

Bossier Council on Aging, Inc. is a legally separate, non-profit, quasi-public corporation. The Council incorporated under the provisions of Title 12, Chapter 2 of the Louisiana Revised Statutes on April 28, 1975.

## Bossier Council on Aging, Inc. Notes to Financial Statements

A board of directors, consisting of 15 voluntary members, who serve three-year terms, governs the Council. The board of directors is comprised of, but not limited to, representatives of the parish's elderly population, general public, private businesses, and elected public officials.

Membership in the Council is open at all times, without restriction, to all residents of Bossier Parish who have reached the age of majority and who express an interest in the Council and wish to contribute to or share in its programs. Membership fees are not charged.

Based on the criteria set forth in GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, both of which amended GASB Statement No. 14, *The Financial Reporting Entity*, the Council is not a component unit of another primary government, nor does it have any component units that are related to it. In addition, based on the criteria set forth in GASB Codification Section 2100, the Council has presented its financial statements as a primary government, because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As used in GASB Statement No. 61, the term fiscally dependent means that the Council may, without approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. As previously mentioned, the GOEA establishes the policies and regulations that all councils must follow. Included in its policies is a provision that the Council's budget be approved by the GOEA. However, this approval process is part of the GOEA's general oversight responsibility for the Council and is more ministerial or compliance oriented than substantive.

Accordingly, the Council is viewed as being fiscally independent for purposes of applying the reporting entity criteria of GASB Statement No. 61.

### **Basis of Presentation of the Basic Financial Statements**

The accompanying basic financial statements of the Council have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statement and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999 as amended by GASB Statement 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34".

The content and certain titles of the GWFS were changed upon adoption by the Council in 2013 of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement provides reporting guidance for deferred outflows of resources and deferred inflows of resources, and adds them, when applicable, as elements of the GWFS, because they are distinct from assets and liabilities. In addition, because these additional elements may affect the residual amount of all of the elements presented in the statement of financial position, GASB No. 63 renames that measure as net position rather than net assets. The Council had no deferred outflows or inflows of resources at June 30, 2017.

The Council's basic financial statements consist of "government-wide" financial statements on all activities



## Bossier Council on Aging, Inc. Notes to Financial Statements

of the Council, which are designed to report the Council as a whole entity, and “fund” financial statements, which purpose are to report individual major governmental funds and combined nonmajor governmental funds.

Both the government-wide and fund financial statements categorize primary activities as either “governmental” or “business” type. The Council’s functions and programs have all been categorized as “governmental” activities. The Council does not have any business-type activities or fiduciary funds. Accordingly, the government-wide financial statements do not include any of these activities or funds.

### **Government-Wide Financial Statements**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Council. As a general rule, the effect of interfund activity has been eliminated from these statements. The government-wide presentation focuses primarily on the sustainability of the Council as an entity and the change in its net position resulting from the activities of the current fiscal year. Intergovernmental revenues primarily support governmental activities.

In the government-wide Statement of Net Position only one column of numbers has been presented for total governmental activities. The numbers are presented on a consolidated basis and represent only governmental type activities.

The Statement of Net Position has been prepared on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The council’s net position is reported in three parts – invested in capital assets, restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the Council’s functions and significant programs. Many functions and programs are supported by general government revenues such as intergovernmental revenues, and public support, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as charges for services, operating and capital grants, and restricted contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants. The Council did not receive any capital-specific grants this year.

Direct expenses reported in the Statement of Activities are those that are clearly identifiable with a specific function or program, whereas, the Council allocates its indirect expenses among various functions and programs in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements, Cost Principles, and Audit Requirements for Federal Awards. The Statement of Activities shows this allocation in a separate column labeled “indirect expenses.”

In the Statement of Activities, charges for services represent program revenues obtained by the Council when it renders services provided by a specific function or program to people of other entities.

## Bossier Council on Aging, Inc. Notes to Financial Statements

Unrestricted contributions, unrestricted grants, interest income, and miscellaneous revenues that are not included among program revenues are reported instead as general revenues in this statement. Special items, if any, are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence and are separately reported below general revenues. The Council did not have any material items this year.

### **Fund Financial Statements**

The fund financial statements present financial information very similar to that which was included in the general-purpose financial statements issued by governmental entities before GASB Statement No. 34 required the format change.

The daily accounts and operations of the Council continue to be organized using funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type. In addition, management may also choose to report any other governmental fund as a major fund if it believes the fund is particularly important to financial statement users. The nonmajor funds are summarized by category or fund type into a single column in the fund financial statements.

Governmental fund equity is called the fund balance. Fund balance is further classified on a hierarchy that shows, from the highest to the lowest form of constraints on fund balance and accordingly, the extent to which the Council is bound to honor them: nonspendable, restricted, committed, assigned and unassigned.

The following is a description of the governmental funds of the Council.

**The General Fund** is the primary operating fund of the Council and is used to account for all financial resources except those required to be accounted for in another fund. The following is a brief description of the programs or funding sources that comprise the Council's General Fund:

#### ***Local Programs and Funding***

The Council receives revenues that are not required to be accounted for in a specific program or fund. Accordingly, these revenues have been recorded in the local program of the General Fund. These funds are mostly unrestricted, which means they may be used at management's discretion. Expenditures to acquire fixed assets, and expenditures for costs not allowed by another program due to budget limitations or the nature of the expenditures, are charged to the local program. Because of their

## Bossier Council on Aging, Inc. Notes to Financial Statements

unrestricted nature, local funds are often transferred to other programs to eliminate deficits in cases where the expenditures of the other programs exceeded their revenues. In addition, capital outlay expenditures are usually made with local funds to minimize restrictions on the use and disposition of fixed assets.

### ***Transportation Program Services***

The Council provides transportation services to the residents of Bossier Parish who are at least 60 years old or residents with disabilities. The Council receives a grant from the Louisiana Department of Transportation and Development (DOTD) for the transportation services. This grant is commonly referred to as Section 5310 and reimburses the Council 50% of the cost of providing transportation services. This grant (\$116,674) has been recorded as revenue within the Council's General Fund.

### ***Medicaid Services***

The Council provides services for which it is paid a fee by Medicaid. The services consist of providing medical transportation for Medicaid recipients by appointment. The Council also assists people who want to apply for Medicaid coverage with applications.

### ***FTA Funding for Vehicle Acquisition***

The Council participates in a capital assistance program for elderly and disabled sponsored by the U.S. Department of Transportation, Federal Transit Administration (FTA). The purpose of this program is to provide the Council an avenue to acquire vans by only having to pay 20% of the van's total cost. The Louisiana Department of Transportation and Development (DOTD) coordinates the receipt and disbursement of the federal funds and the required matching funds of the Council. During the year ended June 30, 2017, the Council received two vans under this program. The federal government's share (\$93,361) of the total cost of these two vans has been presented as the gross revenues within the Council's General Fund with an offsetting amount also presented as the capital outlay expenditures of this fund.

**Special Revenue Funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "*proceeds of specific revenue sources*" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. A significant percentage of the Council's special revenue funds are provided by the United States Department of Health and Human Services – Administration on Aging to GOEA, which in turn "passes through" the funds to the Council.

The Council has established several special revenue funds. The following are brief descriptions of the purpose of each special revenue fund and their classification as either a major or nonmajor governmental fund.

### **Major Governmental Funds**

#### ***Title III B Fund***

The Title III B Fund is used to account for funds used to provide various types of supportive social services to the elderly. GOEA has established the criteria for a qualifying unit of service for each Title III program.

**Bossier Council on Aging, Inc.**  
**Notes to Financial Statements**

Specific supportive services, along with the number of units provided during the fiscal year, are as follows:

Service	# of Units
Information and assistance	465
Outreach	389
Homemaker	3,443
Recreation	16,727
Transportation for people age 60 or older	13,398
Wellness	11,527
Legal assistance	137

The main sources of revenues that form the basis of this fund are as follows:

- A grant from GOEA for Special Programs for the Aging Title III, Part B Grant for Supportive Services and Senior Centers (\$111,817).
- Client contributions from persons who actually received homemaker and transportation under this program (\$28,634).

***Title III C-1 Fund***

The Title III C-1 Fund accounts for funds used to provide nutritional, congregate meals to the people age 60 or older in strategically located centers throughout Bossier Parish. During the year, the Council provided 15,841 meals and 258 units of nutrition education to people eligible to participate in this program.

There were two main sources of revenues received this year that form the basis of this fund:

- Special Programs for the Aging Title III, Part C-1 Nutrition Services grant funds (\$74,840).
- Client contributions from those persons who received congregate meals (\$6,638).

***Title III C-2 Fund***

The Title III C-2 Fund accounts for funds that are used to provide nutritional meals to homebound people who are age 60 or older. During the year, the Council provided 47,488 home-delivered meals and 385 units of nutrition education to people eligible to participate in this program.

There were three main sources of revenues received this year that form the basis of this fund:

- A grant from GOEA for Special Programs for the Aging Title III, Part C-2 Nutrition Services (\$124,509).
- Nutrition Services Incentive Program (NSIP) funds (\$43,678) provided by GOEA to supplement the home-delivered meals program. Any food that is purchased for use in this nutrition program using NSIP funds must be of United States origin or be commodities from the United States Department of Agriculture.
- Client contributions from those persons actually receiving home-delivered meal services (\$21,820).

**Nonmajor Governmental Funds**

***Title III AAA Fund***

The Title III Area Agency Administration (AAA) Fund is used to account for a portion of the indirect costs of administering the Council's programs. Each fiscal year GOEA provides the Council with funds to help pay for the costs of administering the Council's special programs for the aging. The amount of funding is not enough to pay for all the indirect costs. As a result, the Council will allocate its indirect costs to this fund first. Once the GOEA funds are completely used, any indirect costs, in excess of the funds provided by GOEA, are distributed to other funds and programs using a formula based on the percentage each program's direct costs bear to direct costs for all programs except payroll and fringe benefits which are allocated on time studies.

***Medicare Improvement for Patients and Providers Act (MIPPA) Fund***

The MIPPA Fund is used to account for funds relating to supporting outreach and assistance efforts directed toward Medicare beneficiaries with limited incomes who may be eligible for Medicare Part D, Low Income Subsidy (LIS) and Medicare savings Plan (MSP) programs. The goal is to provide outreach to individuals in Bossier Parish, Louisiana with special emphasis on rural communities to increase public awareness and enrollment into the benefits available under LIS and MSP. During the year, the Council did not provide services under this program.

***Title III D Fund***

The Title III D Fund is used to account for funds used for disease prevention and health promotion (wellness) activities. During the year the Council provided 446 units of wellness service to eligible participants. The main source of the revenue forming the basis for this fund is a grant the Council received from GOEA via CAAA for Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services.

***Title III E Fund***

The Title III E Fund is used to account for funds that are used to provide support services for family caregivers and grandparents of older individuals who are relative caregivers. During the year, the Council provided 1,798 units of respite care under this program. The main source of the revenue forming the basis for this fund is a grant the Council received from GOEA for the Title III, Part E National Family Caregivers Support Program.

***Senior Center Fund***

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, which in turn "passes through" the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for Bossier Parish is located in Bossier City with satellite sites in Benton and Plain Dealing. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred its grant revenue remaining after its operating expenses to other Title III Funds to subsidize those programs' cost of providing social services to elderly persons in Bossier Parish.

## **Bossier Council on Aging, Inc. Notes to Financial Statements**

### ***Supplemental Senior Center Fund***

The Supplemental Senior Center Fund was established to account for funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities. The Bossier Council on Aging, Inc. was one of the Parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to the Title III Funds to supplement the supportive services provided by this fund. GOEA provided these funds to the Council.

### ***PCOA Funding***

PCOA funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council via the GOEA. The Council's management may use these "Act 735" funds at its discretion to fund any of its programs provided the program is benefiting elderly people (those who are at least 60 years old). In fiscal year 2017, the Council received this grant money into its PCOA Fund and management transferred \$49,725 of the PCOA funds to the Title IIIC-2 Fund to help pay for that fund's program expenditures.

### ***FEMA Funding***

The FEMA Fund is used to account for the administration of the Emergency Food and Shelter National Board Program (EFSP), the purpose of which is to supplement food and shelter assistance to individuals. Funds are provided by the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) to the United Way of America, which in turn "passes through" the funds to the Council. A local board working with Bossier Parish's local United Way agency assists Bossier City in obtaining EFSP funds. During the fiscal year, EFSP funds were used to supplement the home delivered meals program.

### ***Audit Funding***

Each year GOEA provides funds to subsidize the cost of the Council's annual audit. No audit funds were received in the current year to help pay for the cost of the annual audit.

### **Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

### **Government-Wide Financial Statements - Accrual Basis**

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when a liability is incurred, regardless of the timing of related cash flows.

### **Fund Financial Statements - Modified Accrual Basis**

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. A current financial resources measurement focus means that only current assets and current liabilities are generally include on the fund balance sheet. The operating statements of the funds present increases (revenues and other financial sources) and decreases (expenditures and other uses) in net current assets. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both

## **Bossier Council on Aging, Inc.**

### **Notes to Financial Statements**

measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be "available" if they are collected within sixty days of the current fiscal year end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred, if measurable, except for the following: (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims, judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources. Depreciation and amortization are costs that are not recognized in the governmental funds.

#### **Interfund Activity**

In the fund financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be repaid. In the government-wide financial statements, all types of interfund transactions are eliminated when presenting the governmental activity information.

#### **Cash**

Cash includes not only currency on hand, but demand deposits with banks or other financial institutions.

#### **Receivables**

The financial statements for the Council do not contain an allowance for uncollectible receivables because management believes all amounts will be collected. However, if management becomes aware of information that would change its assessment about the collectability of any receivable, management would write off the receivable as a bad debt at that time.

#### **Investments**

GASB Statement 72 requires the Council to report its investments at fair value in the balance sheet, except for investments in non-participating interest-earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates. This type of investment is reported using a cost-based measure, provided that the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors. The Council did not own any investments of this type at year-end.

Investments, which include securities traded on a national or international exchange, are valued based on their last reported sales price. Investments that do not have an established market are reported at estimated fair value. The Council did not own any investments of this type at year-end.

#### **Prepaid Expenses/Expenditures**

In the Statement of Net Position, prepaid expenses include amounts paid in advance for goods and services. These are shown as either current or other assets on the government-wide Statement of Net Position, depending on when management expects to realize their benefits.

**Bossier Council on Aging, Inc.**  
**Notes to Financial Statements**

In the fund financial statements, management has elected not to include amounts paid for future goods or services as expenditures until those services are consumed. This method of accounting for prepaid expenditures helps assure management that costs incurred will be reported in accordance with the Council’s cost reimbursement grants. These types of grants do not permit the Council to obtain reimbursement for qualified expenditures until the goods and services relating to them are consumed. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the fund financial statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been classified as nonspendable to reflect the amount of fund balance not currently available for expenditure. The Council had \$18,015 in prepaid expenses at year-end.

**Capital Assets**

The accounting and reporting treatment used for property, vehicles, and equipment (capital assets) depends on whether the capital assets are reported in the government-wide financial statement or the fund financial statements.

**Government-wide Financial Statements**

Capital assets are long-lived assets purchased or acquired with an original cost of at least \$1,000 and have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the government-wide Statement of Net Position. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation. Capital assets will also include major repairs to equipment and vehicles that significantly extend the asset’s useful life. Routine repairs and maintenance are expensed as incurred.

For capital assets recorded in the government-wide financial statements, depreciation is computed and recorded using the straight-line method for the asset’s estimated useful life. The Council follows a guideline issued by the State of Louisiana’s Office of Statewide Reporting and Accounting to establish the useful lives of the various types of capital assets that are depreciated and the method used to calculate annual depreciation. Using this guideline, the estimated useful lives of the various classes of depreciable capital assets are as follows:

Leasehold improvements	20 Years
Nutrition equipment	10 Years
Office equipment – other than computers	6 years
Computer equipment	5 years
Computer software	3 years
Vehicles	5 years

When calculating depreciation, the State’s guideline assumes that capital assets will not have any salvage value and that a full year’s worth of depreciation will be taken in the year the capital assets are placed in service or disposed.

**Fund Financial Statements**

In the fund financial statements, capital assets used in the Council’s operations are accounted for as capital outlay expenditures of the governmental fund that provided the resources to acquire the assets.



## Bossier Council on Aging, Inc. Notes to Financial Statements

Depreciation is not computed or recorded on capital assets for purposes of the fund financial statements.

### **Non-Current (Long-Term) Liabilities**

The accounting treatment of non-current liabilities depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, all non-current liabilities that will be repaid from governmental resources are reported as liabilities. In the fund financial statements, non-current liabilities for governmental funds are not reported as liabilities or presented elsewhere in these statements. The Council did not have any non-current liabilities at year-end.

### **Unpaid Compensated Absences**

The Council's policy for vacation time permits employees to accumulate earned but unused vacation leave. Accordingly, a liability for unpaid vacation leave has been recorded in the Government-Wide Statements. The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect at the end of the year.

In contrast, the governmental funds in the Fund Financial Statements report only compensated absence liabilities that are payable from expendable available financial resources to the extent that the liabilities mature. Vacation leave does not come due for payment until an employee makes a request to use it or terminates employment with the Council. Accordingly, no amounts have been accrued as fund liabilities as of year-end in the Fund Financial Statements. The difference in the methods of accruing compensated absences creates a reconciling item between the fund and government-wide financial statement presentations.

### **Advances From Funding Agency**

Advances from funding agency represent unexpended balances of grants awarded to the Council that are required to be returned to the funding agency at the end of the grant period. Grant funds due back to the funding agency are recorded as a liability when the amount due becomes known, normally when a final accounting is submitted to the funding agency. The Council did not have any advances from funding agencies at year-end.

### **Deferred Revenues**

The Council reports deferred revenues on both the Statement of Net Position (government-wide) and the Balance Sheet (fund financial statements). Deferred revenues arise when the Council receives resources before it has a legal claim to them, as when grant monies are received before the occurrence of qualifying expenditures. In subsequent periods, when the Council has a legal claim to the resources, the liability for deferred revenue is removed from the Statement of Net Position and Fund Balance Sheet, whichever the case might be, and the revenue is recognized. The Council had no deferred revenue at year-end.

### **Net Position in the Government-Wide Financial Statements**

In the government-wide Statement of Net Position, the Net Position amount is classified and displayed in three components:

- Invested in capital assets – This component consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages,

## Bossier Council on Aging, Inc. Notes to Financial Statements

notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. At year-end, the Council did not have any borrowings that were related to capital assets.

- Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component consists of all other net position that do not meet the definition of “restricted” or “invested in capital assets.”

When both restricted and unrestricted resources are available for use, it is the Council’s policy to use restricted resources first to finance its activities.

### **Fund Equity – Fund Financial Statements**

Governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Council’s management implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures, beneficial interests in assets of foundation, and deposits as being nonspendable as these items are not expected to be converted to cash.
- Restricted - This classification includes amounts for which constraints have been placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The Council did not have any restricted fund balances at year-end.
- Committed - This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council’s board of directors, which is the Council’s highest level of decision-making authority. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources as of year-end.
- Assigned - This classification includes amounts that are constrained by the Council’s intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the Council’s (1) board of directors, (2) its finance committee, or (3) an official, such as the executive director, to which the board of directors has delegated the authority to assign amounts to be used for a

## Bossier Council on Aging, Inc. Notes to Financial Statements

specific purpose. The Council did not have any assigned resources as of year-end.

- Unassigned - This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Council will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the Council's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

### **Management's Use of Estimates**

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

### **Allocation of Indirect Expenses**

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct costs of the administration function. The net cost of the administration function is allocated using a formula based primarily on the relationship the direct cost a program bears to the direct cost of all programs. There are some programs that cannot absorb any indirect cost allocation according to their grant or contract restrictions.

### **Beneficial Interest in Assets of Foundation**

Transfers of its funds to the Community Foundation of Shreveport-Bossier, specifying Bossier Council in Aging, Inc. as the beneficiary, are accounted for as an asset, in accordance with generally accepted accounting principles.

### **Elimination and Reclassifications**

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

### **NOTE 2 - REVENUE RECOGNITION**

Revenues are recorded in the government-wide financial statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the fund financial statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they are recorded as revenue in the period received.

**Bossier Council on Aging, Inc.**  
**Notes to Financial Statements**

**NOTE 3 - CASH**

The Council maintains a consolidated bank account to deposit most of the monies it collects and to pay its bills. The purpose of this consolidated bank account is to reduce administrative costs and facilitate cash management. The consolidated account also allows those funds with available cash resources to temporarily cover any negative cash balances in other funds.

Cash is reported at its carrying value, which equals its fair value. At year-end, the combined carrying amount of the Council's cash on its books, including \$400 of petty cash, was \$473,211, and the related bank balances totaled \$473,842. The difference in the book and bank balances for cash relates primarily to deposits made and checks written on demand deposit accounts which did not clear the bank accounts by year-end. At year-end, the Council had approximately \$223,842 in uninsured deposits.

**NOTE 4 - CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets and accumulated depreciation is as follows:

Capital Assets	Balance July 1, 2016	Additions	Decreases	Balance June 30, 2017
Vehicles	\$ 251,691	\$ 109,836	\$ -	\$ 361,527
Furniture and equipment	45,724	-	-	45,724
<b>Total capital assets</b>	<b>297,415</b>	<b>109,836</b>	<b>-</b>	<b>407,251</b>
Less accumulated depreciation				
Vehicles	237,276	25,397	-	262,673
Furniture and equipment	35,052	4,914	-	39,966
<b>Subtotal</b>	<b>272,328</b>	<b>30,311</b>	<b>-</b>	<b>302,639</b>
<b>Net assets</b>	<b>\$ 25,087</b>	<b>\$ 79,525</b>	<b>\$ -</b>	<b>\$ 104,612</b>

None of the above amounts include donated assets. All of the Council's vehicles are operational at year-end. The Council's management has reviewed capital assets and does not believe any capital assets are impaired as of year-end.

Depreciation was charged to governmental activities as follows:

Administration	\$ 30,026
AAA	285
<b>Total</b>	<b>\$ 30,311</b>

**NOTE 5 - BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members can request reimbursement for out-of-pocket expenses in accordance with the Council's travel policy when traveling on behalf of the Council.

**NOTE 6 - BENEFICIAL INTERESTS IN ASSETS OF FOUNDATION**

The Council established an endowment fund in fiscal year 2013 by transferring \$15,000 to the Community Foundation of Shreveport/Bossier (Foundation). Under the terms of the agreement, variance power and legal ownership of the funds rest with the Foundation, with the Council as the beneficiary of the reciprocal transfer.

**Bossier Council on Aging, Inc.**  
**Notes to Financial Statements**

A summary of the activity on the endowment fund follows:

	BCOA	Community Foundation
Balance at July 1, 2016	\$ -	\$ 15,777
Interest and dividends	-	239
Net realized and unrealized gains	-	1,489
Grants/ scholarships	-	(640)
Administrative fees	-	(160)
<b>Balance at June 30, 2017</b>	<b>\$ -</b>	<b>\$ 16,705</b>

**NOTE 7 - IN-KIND CONTRIBUTIONS**

The Council received a variety of in-kind contributions during the year, but does not record the fair value of them in its government-wide and fund financial statements, except for the donation of capital assets. In the case of a capital asset, accounting principles for governmental entities require the fair value of a donated capital asset be recorded in the Statement of Activities at the time of acquisition. However, these same principles do not permit the recording of the fair value of capital assets (or other in-kind contributions) in the fund financial statements because of the measurement focus of such statements.

**NOTE 8 - INCOME TAX STATUS**

Under provisions of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the State of Louisiana, the Council is exempt from income taxes, except from unrelated business income. There were no unrelated business activities for the year ended June 30, 2017. Accordingly, no tax expense was incurred for the year ended June 30, 2017. The Council believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

**NOTE 9 - LEASE AND RENTAL COMMITMENTS**

The Council has an operating lease associated with a copier. The terms of the lease require the Council to pay \$336 per month over the term of this lease. The lease term runs from July 2016 to June 2021. The Council also leases GPS equipment under various operating lease requiring payments of \$563 per month over the lease term. The leases expire April 2018. Rent expense for the fiscal year ended June 30, 2017, was \$11,270. Minimum payments due under these leases are as follows: 2018 - \$9,660, 2019 - \$4,026, 2020 - \$4,026; and 2021 - \$4,026.

**NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

The Council is party to routine claims and legal proceedings arising in the ordinary course of business. All such claims are covered by insurance and, in the opinion of management, the outcome of such actions will have no material impact on the financial condition or results of operations for the Council.

**NOTE 11 - CONTINGENCIES-GRANT PROGRAMS**

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year-end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

**NOTE 12 - ECONOMIC DEPENDENCY**

The Council receives the majority of its revenue from other governments in the form of intergovernmental revenues. Intergovernmental type revenues are appropriated each year by the federal, state, and local governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in fiscal year 2018 relating to its usual sources of intergovernmental revenues.

**NOTE 13 - RISK MANAGEMENT**

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

**NOTE 14 - INTERFUND RECEIVABLES AND PAYABLES**

Because the Council operates its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. The Council had no interfund receivables or payable at year-end.

**Bossier Council on Aging, Inc.**  
**Notes to Financial Statements**

**NOTE 15 - INTERFUND TRANSFERS**

Operating transfers to and from the various funds are as follows for the fiscal year:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 92,446
Title III B Fund	42,166	-
Title III C-1 Fund	9,967	-
Title III C-2 Fund	104,894	-
Nonmajor Funds		
Title III AAA	6,894	-
Title III D	3,769	-
Title III E	40,914	-
Senior Center	-	54,386
Supplemental Senior Center	-	10,913
PCOA	-	49,725
FEMA	-	13,634
Audit Fund	12,500	-
<b>Total</b>	<b>\$ 221,104</b>	<b>\$ 221,104</b>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (b) to shift unrestricted revenues collected in the General Fund to finance various programs accounted for by special revenue funds to eliminate program deficits. These transfers were eliminated as a part of the consolidation process in preparing the Government-Wide Financial Statements.

**NOTE 16 - FAIR VALUE MEASUREMENTS**

The fair value measurement accounting literature provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that the Council has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/ or based on inputs that are derived principally from or corroborated by observable market data. Level 3 inputs are unobservable and are based on assumptions market participants would utilize in pricing the assets.

The Council uses appropriate valuation techniques based on the available inputs to measure the fair value of its beneficial interest in assets of foundation. The asset's fair value measurement level with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. When available, valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

The Council's beneficial interest in assets of foundation are pooled with other organizations' funds and managed by the Community Foundation of North Louisiana. Level 1 inputs are used to value the Council's beneficial interest in assets of foundation of \$16,705 at June 30, 2017.



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**Independent Auditors' 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  
Bossier Council on Aging, Inc.  
Bossier City, 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 the governmental activities, each major fund, and the aggregate remaining fund information of the Bossier Council on Aging, Inc. as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Bossier Council on Aging, Inc.'s basic financial statements, and have issued our report thereon dated February 28, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Bossier Council on Aging, Inc.'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bossier Council on Aging, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Bossier Council on Aging, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs listed as items 2017-001 through 2017-004 to be a material weakness.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bossier Council on Aging, Inc.'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2017-005 through 2017-008.

### **Bossier Council on Aging's Response to Finding**

Bossier Council on Aging's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Bossier Council on Aging's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

February 28, 2018

**Bossier Council on Aging, Inc.**  
**Schedule of Findings and Questioned Costs**

We have audited the basic financial statements of the Bossier Council on Aging, Inc. as of and for the year ended June 30, 2017, and have issued our report thereon dated February 28, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2017, resulted in an unmodified opinion.

**Section I – Summary of Auditors’ Report**

Type of auditors’ report issued on the basic financial statements:	<b>Unmodified</b>
Internal control over financial reporting:	
• Material weakness identified?	<b>Yes</b>
• Significant deficiencies identified that are not considered material weaknesses?	<b>No</b>
Noncompliance material to the basic financial statements noted?	<b>Yes</b>
Federal awards	<b>N/A</b>

**Section II – Financial Statement Findings**

**Current Year Findings**

**2017-001 Internal Controls over Financial Reporting**

*Criteria or Specific Requirement:*

Strong internal controls over financial reporting requires that accounting records contain up-to-date, accurate and complete information to ensure that the financial data can be relied upon to monitor the financial condition of the Council. The Council is required to provide the Governor’s Office of Elderly Affairs monthly financial reports that are accurate and complete. Financial reports should be reviewed timely to supporting documentation to ensure transactions are properly recorded.

*Condition:*

In the course of performing initial auditing procedures, we discovered the indirect allocations were not updated for the current year, the payroll allocations were not updated based on the fiscal year time study, funds were not reported properly. These items required material adjustments that were proposed by the client and we were provided with a new trial balance to audit.

*Cause:*

The cause of the condition is failure by management to establish a process to ensure that errors

## Bossier Council on Aging, Inc. Schedule of Findings and Questioned Costs

are prevented or detected and corrected on a timely basis. Also, the Council does not have an established year-end process to ensure financial statements are complete and accurate prior to submission for audit.

*Effect:*

The trial balances provided for the audit had material misstatements. Also, year-end statements provided to management and the Board of Directors were not materially correct. The financial reports provided to the Governor's Office of Elderly Affairs and provided to oversight agencies as requested were not accurate and complete.

*Recommendation:*

We recommend the Council develop and implement procedures to ensure that monthly financial statements are prepared accurately and reviewed in a timely manner. Furthermore, procedures should be established to ensure that the year-end trial balance is complete, accurate, and that all necessary adjustments have been made prior to providing the trial balance for audit.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of timely entering of the proper indirect and direct payroll allocations so that year-end financial statements will be accurate. Please refer to the plan of correction.

### **2017-002 Material Adjustment**

*Criteria or Specific Requirement:*

The internal controls of an organization are to be designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

*Condition:*

In the course of performing auditing procedures over revenue and receivables, we discovered there were unrecorded prior year audit adjustments and an overstatement of revenue and receivables. We made a material audit adjustment to reduce revenue, reduce receivables and adjust net assets to agree to the prior year balances.

*Cause:*

The cause of the condition is failure by management to design and implement effective internal controls such that there is a reasonable possibility that a material misstatement will be prevented or detected and corrected on a timely basis by management or employees, in the normal course of performing their assigned functions.

*Effect:*

The financial statements required a significant adjustment which was material to the financial statements.

**Bossier Council on Aging, Inc.**  
**Schedule of Findings and Questioned Costs**

*Recommendation:*

We recommend the Council develop and implement procedures to ensure that material misstatements in the financial statements are identified and corrected in a timely manner.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of recording audit adjustments and how it affects prior year balances. Please refer to the plan of correction.

**2017-003 Cash Disbursements**

*Criteria or Specific Requirement:*

According to policies of the Council, cash disbursements will be approved and proper documentation will be maintained to comply with all applicable laws and regulations.

*Condition:*

In the course of performing auditing procedures over cash disbursements, we discovered there were disbursements that were not approved and an invoice was paid for the incorrect amount resulting in an overpayment to the vendor.

*Cause:*

The cause of the condition is failure by management to design and implement effective internal controls over the cash disbursements process.

*Effect:*

The inaccurate reporting of financial transactions and misstatement in the financial statements.

*Recommendation:*

We recommend the Council develop and implement procedures to ensure that cash disbursements have proper supporting documentation, are approved by management and comply with all applicable laws, regulations and grant requirements.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of properly approving and paying for invoices so that over/under payments do not occur. Please refer to the plan of correction.

**2017-004 Credit Card Purchases**

*Criteria or Specific Requirement:*

According to policies of the Council, credit card charges will be approved by management and proper documentation will be maintained to comply with all laws and regulations.



**Bossier Council on Aging, Inc.**  
**Schedule of Findings and Questioned Costs**

*Condition:*

During our auditing procedures, we discovered a significant amount of purchases were being made with credit cards. Receipts were not maintained to support the credit card purchases and the business purpose for expenditures was not documented.

*Cause:*

The cause of the condition is failure by management to design and implement effective internal controls over the credit card process.

*Effect:*

The financial statements are not accurate and the exposure risk for the noncompliance with grant agreements.

*Recommendation:*

We recommend the Council develop and implement procedures to ensure that all credit card transactions are supported with proper documentation and approval.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of properly maintaining receipts with documentation of purpose for backup. Please refer to the plan of correction.

**2017-005 Investment Account**

*Criteria or Specific Requirement:*

Generally accepted best practices in corporate governance require all bank accounts of a business entity to be approved in board meetings with the requisite resolution authorized by action of the Board of Directors prior to the account being opened, including designation of the authorized signors acknowledged by the Board of Directors.

*Condition:*

Management opened a new investment account without approval from the Board of Directors.

*Cause:*

The cause of the condition is a lack of procedures in place to obtain approval from the Board of Directors prior to opening an investment account.

*Effect:*

Management was able to open a new investment account on behalf of the Council without the proper approval from the Board of Directors and designation of the authorized signors.

**Bossier Council on Aging, Inc.**  
**Schedule of Findings and Questioned Costs**

*Recommendation:*

We recommend the Council develop and implement procedures to require approval by the Board of Directors, with the requisite resolution authorized by action of the Board prior to new banking and investment accounts being opened.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of obtaining board approval and resolutions. Please refer to the plan of correction.

**2017-006 Late Filing**

*Criteria or Specific Requirement:*

According to Louisiana revised statute 24:513A95)(a)(i), audit reports of government agencies shall be completed within six months of the close of the entity's fiscal year. Audit reports are required to be filed with the Louisiana Legislative Auditor within this time restriction.

*Condition:*

The Council did not have the June 30, 2017 audited financial statements submitted to the Louisiana Legislative Auditor in the required timeframe.

*Cause:*

The initial trial balance provided for audit was not complete and accurate. Additional time was needed for the Council to finalize year-end account balances.

*Effect:*

The Council is not in compliance with Louisiana revised statute 24:513A(5)(a)(i).

*Recommendation:*

We recommend management implement proper internal controls to ensure year-end trial balances are accurate and complete prior to providing them for audit.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted. We are aware of the responsibility of filing the audited financial statements with the Louisiana Legislative Auditor by December 31<sup>st</sup>. Please refer to the plan of correction.

**2017-007 Grant Reporting**

*Criteria or Specific Requirement:*

The terms of the grant agreement with the Louisiana Department of Transportation and Development allows for reimbursement of actual costs of the eligible net operating deficit

## Bossier Council on Aging, Inc. Schedule of Findings and Questioned Costs

incurred by the Council. The Council will be reimbursed 50% of its eligible net operating deficit. The allowable costs shall be in accordance with the cost principles and procedures set forth in Federal Acquisition Regulation (FAR) Part 31, *Contract Cost Principles and Procedures for State and Local Governments*. Furthermore, all costs charged to the project shall be supported by applicable documentation which is to be retained by the Council in the official project file. Such documentation shall include copies of employee time sheets, and invoices for other direct costs (telephone, materials, travel expenses, etc.) charged to the project.

### *Condition:*

The Council did not maintain the required documentation to support the reimbursement request submitted to the Louisiana Department of Transportation and Development. The terms of the grant award requires the charges to the grant have proper supporting documentation. The one reimbursement request we examined did not have the proper supporting documentation and the reimbursement request was overstated.

### *Cause:*

The Council has not maintained the required supporting documentation for reimbursements submitted to the Louisiana Department of Transportation and Development.

### *Effect:*

The Council is not in compliance with the requirements of the grant and did not have supporting documentation for requested amounts.

### *Recommendation:*

We recommend Management develop policies and procedures to ensure that all grant expenditures are supported with proper documentation and reimbursement request are completed accurately to comply with all applicable laws and regulations.

### *Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of properly maintaining receipts with documentation of purpose for backup. Please refer to the plan of correction.

## **2017-008 Travel Expenses**

### *Criteria or Specific Requirement:*

The Council has established guidelines for travel expenses to be in compliance with the applicable laws and regulations. The policy states that the Council will reimburse travel expenses according to the current State guidelines.

### *Condition:*

Travel expenses were reimbursed for items that are not in compliance with the travel policy established by the Council. The expenditures included meals over the allowable rates, alcoholic beverage purchases and excessive tipping.



**Bossier Council on Aging, Inc.**  
**Schedule of Findings and Questioned Costs**

*Cause:*

The Council does not have procedures in place to comply with the travel policy.

*Effect:*

The Council did not comply with all applicable laws and regulations.

*Recommendation:*

We recommend the Council develop and implement procedures to comply with the travel policy and State guidelines for reimbursement of travel expenses.

*Views of responsible officials and planned corrective actions:*

We have reviewed the results of the finding noted and concur with the assessment of the issues identified. We are aware of the responsibility of following reimbursement travel policy to ensure that over/under reimbursement does not occur. Please refer to the plan of correction.

**Prior Year Findings**

**2016-001 Material Adjustment**

**Year of Origination: June 30, 2016**

**Condition:** There were unrecorded receivables and revenue that were billed to Medicaid during the fiscal year ending June 30, 2016. Material adjustments were made to record the receivable and recognize the related revenue.

**Corrective action taken:** Management has not implemented the proper procedures to ensure that all accruals are properly recorded at each period. See current year finding 2017-002.



**Financial Statement Findings Reported in Accordance with Governmental Auditing Standards**

**2017-001 Internal Controls over Financial Reporting**

*Condition:*

In the course of performing initial auditing procedures, we discovered the indirect allocations were not updated for the current year, the payroll allocations were not updated based on the fiscal year time study, funds were not reported properly. These items required material adjustments that were proposed by the client and we were provided with a new trial balance to audit.

*Plan of correction:*

Management input FY '18 payroll allocations into APS to reflect GOEA budget at end of June '17. Management began contract with outside CPA in July '17 to oversee the changes to allocations for indirect cost to ensure they are input into QB the same month they are available. As evidence of the oversight and review, management will sign off on the allocations and date. We will attach the corrected allocations as they show in QB at that time.

*Persons responsible for plan of correction:*

Tamara Crane, Carletta Johnson & Laura Huff

*Anticipated completion date:*

July 1, 2017

**2017-002 Material Adjustment**

*Condition:*

In the course of performing auditing procedures over revenue and receivables, we discovered there were unrecorded prior year audit adjustments and an overstatement of revenue and receivables. We made a material audit adjustment to reduce revenue, reduce receivables and adjust net assets to agree to the prior year balances.

*Plan of correction:*

Management will provide all JE to contracted CPA to input as soon as they are available. We will document through a printed copy of the journal entries attached to the findings and keep on file.

*Persons responsible for plan of correction:*

Laura Huff

*Anticipated completion date:*

Upon receipt of audit adjustments

**2017-003 Cash Disbursements**

*Condition:*

In the course of performing auditing procedures over cash disbursements, we discovered there were disbursements that were not approved and an invoice was paid for the incorrect amount resulting in an overpayment to the vendor.

*Plan of correction:*

Management had identified above condition & had implemented some corrections in July '17 with bookkeeper: all payables must be stamped & coded with approval prior to being entered for payment. Management will no longer sign and date supporting documents to a check if it was not approved properly prior to check date. Management will reinforce the proper procedure to the bookkeeper that no checks are to be issued prior to the approval by the Director. Board will also strengthen controls by advising our board check signers to review closely all documentation for proper approvals and not sign any that are not properly approved.

*Persons responsible for plan of correction:*

Tamara Crane & board check signers

*Anticipated completion date:*

March 31, 2018

**2017-004 Credit Card Purchases**

*Condition:*

During our auditing procedures, we discovered a significant amount of purchases were being made with credit cards. Receipts were not maintained to support the credit card purchases and the business purpose for expenditures was not documented.

*Plan of correction:*

Management had identified above condition & had implemented some corrections in July '17 with bookkeeper: all payable must be stamped & coded with approval prior to being entered for payment, all credit accounts must have backup receipts to support statement prior to payment, must reconcile statement against receipts prior to payment.

Management will ensure that all credit statements have backup receipts for all charges. Staff will be in-serviced on notating purpose of expense on receipt. Bookkeeping will be required to maintain all backup support with credit statements & payments.

*Persons responsible for plan of correction:*

Adrienne Chitman, Tamara Crane & any staff that uses charge accounts

*Anticipated completion date:*

March 31, 2018

**2017-005 Investment Account**

*Condition:*

Management opened a new investment account without approval from the Board of Directors.

*Plan of correction:*

Management discussed with board of directors opening an investment account & does have supporting documentation of discussion but did not get a resolution. Board was aware and trying to be prudent with the funds to ensure FDIC insured. Management & board will ensure a resolution is in place prior to making any new accounts in the future.

*Persons responsible for plan of correction:*

Tamara Crane & board of directors

*Anticipated completion date:*

March 31, 2018

**2017-006 Late Filing**

*Condition:*

The Council did not have the audited financial statements submitted to the Louisiana Legislative Auditor in the required timeframe.

*Plan of correction:*

Management & contracted CPA will ensure that financial statements are ready for auditors in September. Management will request that contracted auditor be ready to begin audit in September.

*Persons responsible for plan of correction:*

Adrienne Chitman, Tamara Crane, Laura Huff

*Anticipated completion date:*

September 1, 2018

**2017-007 Grant Reporting**

*Condition:*

The Council did not maintain the required documentation to support the reimbursement request submitted to the Louisiana Department of Transportation and Development. The terms of the grant award requires the charges to the grant have proper supporting documentation. The one reimbursement request we examined did not have the proper supporting documentation and the reimbursement request was overstated.

*Plan of correction:*

Bookkeeping will be in charge of entering charges into DOTD system by the 8<sup>th</sup> of each month based on supporting documentation. Bookkeeper will provide Transportation Director with copies of all



**Bossier Council on Aging, Inc.  
Corrective Action Plan**

supporting documentation & report for review. Transportation Director will review with Executive Director prior to submission & submit once approved. Transportation Director will maintain copies of monthly report with all supporting documentation.

*Persons responsible for plan of correction:*

Adrienne Chitman, Carletta Johnson & Tamara Crane

*Anticipated completion date:*

March 31, 2018

**2017-008 Travel Expenses**

*Condition:*

Travel expenses were reimbursed for items that are not in compliance with the travel policy established by the Council. The expenditures included meals over the allowable rates, alcoholic beverage purchases and excessive tipping.

*Plan of correction:*

Management will in-service all staff about acceptable travel expenses within state travel guide. Management & contracted CPA will review reimbursed travel expenses monthly to ensure that over/under reimburse does not occur. Any charges that are not acceptable under state travel guide, will be responsibility of the employee.

*Persons responsible for plan of correction:*

Tamara Crane, Laura Huff, Carletta Johnson

*Anticipated completion date:*

March 31, 2018

**SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GASB STATEMENT 34**



**Bossier Council on Aging, Inc.  
Budgetary Comparison Schedule – General Fund**

The Council has no legal obligation to budget this fund.

*See Independent Auditors' Report.*

**Bossier Council on Aging, Inc.**  
**Budgetary Comparison Schedule – Title III B Fund**

<i>For the year ended June 30, 2017</i>	<b>Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Budget</b>
		<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ 114,265	\$ 111,817	\$ (2,448)
Client contributions	-	28,634	28,634
Program service fees	-	168	168
<b>Total revenues</b>	<b>114,265</b>	<b>140,619</b>	<b>26,354</b>
<b>Expenditures</b>			
Personnel	249,354	115,822	133,532
Fringe	54,772	15,811	38,961
Travel	15,284	11,326	3,958
Operating services	109,805	28,552	81,253
Operating supplies	47,028	6,555	40,473
Other costs	2,400	-	2,400
Direct costs - no indirect allocation	11,719	4,719	7,000
<b>Total expenditures</b>	<b>490,362</b>	<b>182,785</b>	<b>307,577</b>
Excess (deficiency) of revenues over expenditures	(376,097)	(42,166)	333,931
<b>Other financing sources</b>			
Transfers in	-	42,166	42,166
<b>Total other financing sources</b>	<b>-</b>	<b>42,166</b>	<b>42,166</b>
Net increase (decrease) in fund balances	(376,097)	-	376,097
<b>Fund balances</b>			
Beginning of year	-	-	-
End of year	\$ (376,097)	\$ -	\$ 376,097

*See Independent Auditors' Report.*

**Bossier Council on Aging, Inc.**  
**Budgetary Comparison Schedule – Title III C-1 Fund**

<i>For the year ended June 30, 2017</i>	<b>Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Budget</b>
		<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ 75,000	\$ 74,840	\$ (160)
Client contributions	-	6,638	6,638
<b>Total revenues</b>	<b>75,000</b>	<b>81,478</b>	<b>6,478</b>
<b>Expenditures</b>			
Personnel	34,456	32,161	2,295
Fringe	7,569	4,390	3,179
Travel	2,131	80	2,051
Operating services	5,782	5,330	452
Operating supplies	2,023	1,984	39
Other costs	58,666	47,500	11,166
<b>Total expenditures</b>	<b>110,627</b>	<b>91,445</b>	<b>19,182</b>
Excess (deficiency) of revenues over expenditures	(35,627)	(9,967)	25,660
<b>Other financing sources</b>			
Transfers in	-	9,967	9,967
<b>Total other financing sources</b>	<b>-</b>	<b>9,967</b>	<b>9,967</b>
Net increase (decrease) in fund balances	(35,627)	-	35,627
<b>Fund balances</b>			
Beginning of year	-	-	-
End of year	\$ (35,627)	\$ -	\$ 35,627

*See Independent Auditors' Report.*



**Bossier Council on Aging, Inc.**  
**Budgetary Comparison Schedule – Title III C-2 Fund**

<i>For the year ended June 30, 2017</i>	<b>Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Budget</b>
		<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ 124,509	\$ 124,509	\$ -
NSIP	42,041	43,678	1,637
Client contributions	-	21,820	21,820
<b>Total revenues</b>	<b>166,550</b>	<b>190,007</b>	<b>23,457</b>
<b>Expenditures</b>			
Personnel	74,507	71,755	2,752
Fringe	16,366	9,257	7,109
Travel	1,611	50	1,561
Operating services	55,909	50,220	5,689
Operating supplies	10,959	7,487	3,472
Other costs	153,334	156,132	(2,798)
<b>Total expenditures</b>	<b>312,686</b>	<b>294,901</b>	<b>17,785</b>
Excess (deficiency) of revenues over expenditures	(146,136)	(104,894)	41,242
<b>Other financing sources</b>			
Transfers in	-	104,894	104,894
<b>Total other financing sources</b>	<b>-</b>	<b>104,894</b>	<b>104,894</b>
Net increase (decrease) in fund balances	(146,136)	-	146,136
<b>Fund balances</b>			
Beginning of year	-	-	-
<b>End of year</b>	<b>\$ (146,136)</b>	<b>\$ -</b>	<b>\$ 146,136</b>

*See Independent Auditors' Report.*

**SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA**

**Bossier Council on Aging, Inc.**  
**Schedule of Non-Major Special Revenue Funds**

<i>For the year ended June 30, 2017</i>	Title III AAA	MIPPA	Title III D	Title III E	Senior Center	Supplemental Senior Center	PCOA	FEMA	Audit Fund	Total
<b>Revenues</b>										
Intergovernmental										
GOEA	\$ 37,524	\$ -	\$ 5,274	\$ 36,543	\$ 112,490	\$ 10,913	\$ 49,725	\$ -	\$ -	\$ 252,469
FEMA	-	-	-	-	-	-	-	13,634	-	13,634
Public Support										
Client contributions	-	-	20	170	-	-	-	-	-	190
<b>Total revenues</b>	<b>37,524</b>	<b>-</b>	<b>5,294</b>	<b>36,713</b>	<b>112,490</b>	<b>10,913</b>	<b>49,725</b>	<b>13,634</b>	<b>-</b>	<b>266,293</b>
<b>Expenditures</b>										
Personnel	17,503	-	6,984	56,357	32,090	-	-	-	-	112,934
Fringe	2,603	-	910	8,489	4,446	-	-	-	-	16,448
Travel	2,688	-	91	3,488	8	-	-	-	-	6,275
Operating services	14,402	-	370	7,011	14,275	-	-	-	-	36,058
Operating supplies	7,222	-	708	2,282	7,285	-	-	-	-	17,497
Other costs	-	-	-	-	-	-	-	-	12,500	12,500
<b>Total expenditures</b>	<b>44,418</b>	<b>-</b>	<b>9,063</b>	<b>77,627</b>	<b>58,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>201,712</b>
Excess (deficiency) of revenues over expenditures	(6,894)	-	(3,769)	(40,914)	54,386	10,913	49,725	13,634	(12,500)	64,581
<b>Other financing sources (uses)</b>										
Operating transfers in	6,894	-	3,769	40,914	-	-	-	-	12,500	64,077
Operating transfers out	-	-	-	-	(54,386)	(10,913)	(49,725)	(13,634)	-	(128,658)
<b>Total other financing sources (uses)</b>	<b>6,894</b>	<b>-</b>	<b>3,769</b>	<b>40,914</b>	<b>(54,386)</b>	<b>(10,913)</b>	<b>(49,725)</b>	<b>(13,634)</b>	<b>12,500</b>	<b>(64,581)</b>
Net increase in fund balances	-	-	-	-	-	-	-	-	-	-
<b>Fund balances</b>										
Beginning of year	-	-	-	-	-	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*See Independent Auditors' Report.*

**Bossier Council on Aging, Inc.**

**Comparison Schedule of Capital Assets and Changes in Capital Assets**

<i>For the year ended June 30, 2017</i>	<b>Balance June 30, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2017</b>
Capital assets, at cost				
Vehicles	\$ 251,691	\$ 109,836	\$ -	\$ 361,527
Furniture and equipment	45,724	-	-	45,724
<b>Total</b>	<b>\$ 297,415</b>	<b>\$ 109,836</b>	<b>\$ -</b>	<b>\$ 407,251</b>
Investment in capital assets				
Property acquired with funds from -				
AAA	\$ 2,567	\$ -	\$ -	\$ 2,567
PCOA	19,850	-	-	19,850
Local	274,998	109,836	-	384,834
<b>Total</b>	<b>\$ 297,415</b>	<b>\$ 109,836</b>	<b>\$ -</b>	<b>\$ 407,251</b>

*See Independent Auditors' Report.*

**OTHER SUPPLEMENTARY INFORMATION**

**Bossier Council on Aging, Inc.**  
**Schedule of Compensation, Benefits and Other Payments Made to Agency Head**

Agency Head Name: Tamara Crane

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 60,100
Gift card	50
Cell phone	893
Dues	424
Reimbursements	142
Travel	2,772
Conference travel	1,520
Special meals	259

**Bossier Council on Aging, Inc.**

**AGREED-UPON PROCEDURES REPORT**

For the fiscal period July 1, 2016 through June 30, 2017



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
Bossier Council on Aging, Inc.  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Bossier Council on Aging, Inc. (the "Council") and the Louisiana Legislative Auditor ("LLA") on the control and compliance ("C/C") areas identified in the LLA's Statewide Agreed-Upon Procedures ("SAUPs") for the fiscal period July 1, 2016 through June 30, 2017. The Council's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and our associated findings are as follows:

### ***Written Policies and Procedures***

---

1. Obtain the Council's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

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

**Results:** Except for the lack of a written policy related to monitoring the budget, policies and procedures appropriately address the required elements above.

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

**Results:** The purchasing policy does not address how vendors are added to the vendor list and it does not address the documentation required to be maintained for all bids and price quotes. The remaining required elements are appropriately addressed.



- c) **Disbursements**, including processing, reviewing, and approving  
**Results:** Policies and procedures appropriately address the required elements above.
- d) **Receipts**, including receiving, recording, and preparing deposits  
**Results:** Except for the lack of a written policy relating to the receiving of receipts, policies and procedures appropriately address the required elements above.
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
**Results:** Policies and procedures appropriately address the required elements above.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
**Results:** Policies and procedures do not address the standard terms and conditions, legal review and approval policies for contracts. Policies and procedures appropriately address the types of services requiring contracts and the monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage  
**Results:** Policies and procedures appropriately address the required elements above.
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers  
**Results:** Except for the lack of a written policy relating to the documentation requirements, policies and procedures appropriately address the required elements above.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.  
**Results:** No formal written policies and procedures are in place.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
**Results:** Debt service is not applicable to the Council.

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

---

- 2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

**Results:** The Council's Board of Directors or Finance Committee are scheduled to meet at least every other month. During the fiscal period, we noted there were no meetings in October, December and June. There was not a quorum present at the February and March meetings. All other meetings were held with a quorum.

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

➤ If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

**Results:** The minutes for meetings that were held indicated that budget-to-actual comparisons were presented for all funds each month except for the August and January meetings. There was no evidence of deficit spending during the fiscal period.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

**Results:** We noted that the minutes referenced non-budgetary financial information for at least one meeting during the fiscal period.

### ***Bank Reconciliations***

---

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

**Results:** Listing of bank accounts and management's representation obtained.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

**Results:** We selected three bank accounts, and we noted bank reconciliations were not prepared for one of the bank accounts for three months during the fiscal year.

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

**Results:** We noted that none of the bank reconciliations had evidence that a member of management or board member reviewed the bank reconciliation. The Council's mitigating control is to delegate responsibility for the review of the bank reconciliations to the Fee Accountant. We noted the Fee Accountant reviewed 19 of the 24 bank reconciliations that were prepared.

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

**Results:** We noted reconciling items outstanding for more than 6 months as of the end of the fiscal period, but no evidence of research by management on those items.

### ***Collections***

---

- 5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

**Results:** A listing of collection locations and management's representation obtained.

- 6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). For each cash collection location selected:

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

**Results:** Each person responsible for collecting cash was noted to be responsible for depositing the cash in the bank, required to share the same register/drawer/box with another employee, preparation of the initial recording of the transaction in the system, and preparation of the bank reconciliation. Employees that collect cash are bonded.

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

**Results:** The Council does not have a formal written documentation of processes to reconcile cash collections to the general ledger and/or subsidiary ledgers by a person who is not responsible for cash collections in the cash collection location selected.

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

**Results:** We noted the one location we selected did not make deposits within one day of collection. The deposit for the week selected included receipts that were collected three days prior to deposit.

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

**Results:** We noted the deposit we selected was not supported by numbered receipts, system reports or other related documentation.

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

**Results:** The Council has formal policies and procedures related to cash collections, but it does not have a formal, written process specifically defined to determine completeness of all collections for each revenue source and agency fund addition by a person who is not responsible for collections.

***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management’s representation that the listing or general ledger population is complete.

**Results:** We obtained the listing of disbursements and management’s representation.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

**Results:** The Council's policies and procedures do not require the use of a requisition/purchase order system for all purchases.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

**Results:** The Council's policies and procedures do not require the use of a requisition/purchase order system for all purchases.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

**Results:** The Council's policies do not require that each disbursement include approved requisitions, purchase orders, or electronic equivalent nor do the policies require a receiving report prior to processing payments.

- 10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

**Results:** We noted that the person responsible for processing payments is also responsible adding vendors to the entity's purchasing/disbursement system.

- 11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

**Results:** We noted that persons with signatory authority and who make the final authorization for disbursements have responsibility for initiating or recording purchases.

- 12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

**Results:** We noted that persons with signatory authority have system access to print checks.

- 13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

**Results:** Not applicable. No signature stamp or signature machine use was noted.

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

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

**Results:** We obtained the listing of active cards and management's representation.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

**Results:** We noted only eight of the twelve statements for the one card selected were provided. We noted the one credit card statement selected did not show evidence of review in writing by someone other than the authorized card holder.

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

**Results:** We noted the statement selected did not have finance charges or late fees assessed.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
- An original itemized receipt (i.e., identifies precisely what was purchased)
  - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
  - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

**Results:** We noted one transaction on the selected statement was for personal charges and one was not properly supported by an original itemized receipt with documentation of the business/public purpose.

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement

policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

**Results:** We noted two transactions on the selected credit card statement did not comply with the purchasing/disbursement policies.

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

**Results:** We noted two transactions on the selected credit card statement did not comply with the requirements of Article 7, Section 14 of the Louisiana Constitution. One transaction was for personal charges and one transaction did not include the documentation of the business/public purpose.

### ***Travel and Expense Reimbursement***

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17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

**Results:** We obtained the general ledger listing of all travel and related reimbursements and management's representation.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

**Results:** The policies related to travel and expense reimbursements do not exceed the GSA rates.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

**Results:** We selected three expense reimbursement reports and noted they were reimbursed in accordance with policy.

b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance).

**Results:** We selected three expense reimbursement reports and noted they were supported with proper documentation.

c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

**Results:** The transactions do not to violate the requirements of Article 7, Section 14 of the Louisiana Constitution.

d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** The expenses noted and related documentation was reviewed and approved in writing by someone other than the person receiving the reimbursement.

## ***Contracts***

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20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

**Results:** We obtained the listing of contracts and management's representation.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- Report whether there is a formal/written contract that supports the services arrangement and the amount paid.



**Results:** Formal/written contracts were provided for the five contract “vendors” selected.

- Compare each contract’s detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
  - If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
  - If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

**Results:** One of the five contracts was subject to Louisiana Public Bid Law or Procurement Code and we noted the entity complied with all legal requirements. We noted that quotes were not solicited as a best practice for the three contracts that were not subject to Louisiana Public bid Law and Procurement Code. We noted one contract was with an approved state vendor.

- Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

**Results:** We noted the five contracts were not amended.

- Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

**Results:** For the payments selected, we noted that the invoice and related payment complied with the terms and conditions of the contract.

- Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

**Results:** No board approval requirement by law or policy noted.

### ***Payroll and Personnel***

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management’s representation that the listing is complete.

**Results:** We obtained the listing of employees and management’s representation.

Randomly select five employees/officials, obtain their personnel files, and:

- Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

**Results:** Payments were made in strict accordance with the terms and conditions of the pay rate structure.

- Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

**Results:** We noted changes made to hourly pay rates/salaries during the fiscal period for the employees selected and the changes were approved by management.

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

**Results:** We randomly selected 25 employees for the randomly selected pay period. All selected employees documented their daily attendance and leave.

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

**Results:** We noted written or electronic documentation that supervisors approved attendance and leave of the selected employees. The Assistant Executive Director reviews all attendance and leave records in electronic system prior to submission for payroll processing.

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

**Results:** We noted appropriate written documentation that the entity maintained written leave records on those selected employees that earn leave.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

**Results:** We obtained a list terminated employees and management's representation. The two largest termination payments were made in accordance with the policy and approved by management.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

**Results:** We noted that employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

### ***Ethics (excluding nonprofits)***

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26. Using the five randomly selected employees/officials from procedure #22 under “Payroll and Personnel” above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

**Results:** We noted that there was no documentation of the required ethics training for three of the five employees selected.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management’s actions complied with the entity’s ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

**Results:** No alleged ethics violations per inquiry of management.

### ***Debt Service***

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

**Results:** Not applicable as no debt was issued during the fiscal period.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

**Results:** Not applicable as no debt was outstanding during the fiscal period.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

**Results:** Not applicable to the Council.

**Other**

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Results:** Based on inquiries of management, the Council had no misappropriations of public funds or assets.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** We noted that there was a posting of this notice on the Council's premises and it was not posted on the Council's website.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

**Results:** No exceptions observed or identified.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we 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 those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. This report is intended solely for the information and use of the board of commissioners and management of the Bossier Council on Aging, Inc. and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana  
February 28, 2018



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Bossier Council on Aging

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*A Bright Adventure for Your Golden Years*

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February 28, 2018

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RE: Management's Response to Agreed-Upon Procedures

Management of the Bossier Council on Aging, Inc. has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. We are in agreement with the report of Carr, Riggs & Ingram, LLC. The Bossier Council on Aging, Inc. will add policies and procedures and implement changes where necessary to meet the expectations identified in the report.

Bossier Council on Aging, Inc.

  
Tamara M. Crane, MA, CDP  
Executive Director