

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

Audits of Consolidated Financial Statements

June 30, 2023 and 2022



Contents

Independent Auditor's Report	1 - 3
-------------------------------------	-------

Consolidated Financial Statements

Consolidated Statements of Financial Position	4
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2023	5
Consolidated Statement of Activities and Changes in Net Assets for the Year Ended June 30, 2022	6
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2023	7
Consolidated Statement of Functional Expenses for the Year Ended June 30, 2022	8
Consolidated Statements of Cash Flows	9
Notes to the Consolidated Financial Statements	10 - 19

Supplementary Information

Schedule I - Consolidating Statements of Financial Position	21 - 22
Schedule II - Consolidating Statements of Activities and Changes in Net Assets	23 - 24
Schedule III - Schedule of Program Services and Grant Expenses - LPHI	25 - 27
Schedule IV - Schedule of Revenues and Expenditures - TFL	28
Schedule V - Schedule of Compensation, Benefits, and Other Payments to Agency Head	29

Uniform Guidance Section

Schedule of Expenditures of Federal Awards	31 - 33
Notes to Schedule of Expenditures of Federal Awards	34

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35 - 36
--	---------

Contents (Continued)

Report on Compliance for Each Major Federal Program; and on Internal Control Over Compliance Required by the Uniform Guidance	37 - 39
--	----------------

Schedule of Findings and Questioned Costs	40 - 41
--	----------------

Schedule of Prior Year Findings	42
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Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health

Report on the Audits of the Financial Statements

Opinion

We have audited the consolidated financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and other schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2023 on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, LA
August 15, 2023

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 564,482	\$ 1,470,262
Grants Receivable	4,778,807	4,586,729
Other Receivables	80,123	78,674
Furniture and Equipment, Net	423,937	493,815
Right-of-Use Assets, Operating Leases	1,669,983	-
Other Assets	9,718	21,003
Total Assets	\$ 7,527,050	\$ 6,650,483
Liabilities		
Accounts Payable	\$ 1,088,824	\$ 967,593
Accrued Liabilities	111,719	98,544
Deferred Grant Revenue	727,833	1,457,316
Operating Lease Liabilities	1,680,781	-
Total Liabilities	3,609,157	2,523,453
Net Assets		
Without Donor Restrictions		
Undesignated	2,592,470	2,660,324
Designated by Board	1,250,000	1,250,000
	3,842,470	3,910,324
With Donor Restrictions	75,423	216,706
Total Net Assets	3,917,893	4,127,030
Total Liabilities and Net Assets	\$ 7,527,050	\$ 6,650,483

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 14,117,986	\$ -	\$ 14,117,986
Contributions	-	38,500	38,500
Other Revenue	1,450,427	-	1,450,427
Interest Income	544	-	544
Net Assets Released from Restrictions	179,783	(179,783)	-
Total Support and Revenue	15,748,740	(141,283)	15,607,457
Expenses			
Program Services and Grants	13,761,174	-	13,761,174
General and Administrative	2,055,420	-	2,055,420
Total Expenses	15,816,594	-	15,816,594
Change in Net Assets	(67,854)	(141,283)	(209,137)
Net Assets, Beginning of Year	3,910,324	216,706	4,127,030
Net Assets, End of Year	\$ 3,842,470	\$ 75,423	\$ 3,917,893

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 22,145,826	\$ -	\$ 22,145,826
Contributions	100	179,750	179,850
Other Revenue	3,095,001	-	3,095,001
Interest Income	665	-	665
Net Assets Released from Restrictions	172,368	(172,368)	-
Total Support and Revenue	25,413,960	7,382	25,421,342
Expenses			
Program Services and Grants	23,454,800	-	23,454,800
General and Administrative	1,867,989	-	1,867,989
Total Expenses	25,322,789	-	25,322,789
Change in Net Assets	91,171	7,382	98,553
Net Assets, Beginning of Year	3,819,153	209,324	4,028,477
Net Assets, End of Year	\$ 3,910,324	\$ 216,706	\$ 4,127,030

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services	General and Administrative	Total
Salaries	\$ 6,149,148	\$ 988,342	\$ 7,137,490
Contractual	5,389,151	415,349	5,804,500
Benefits	1,526,487	250,040	1,776,527
Rent	153,674	47,453	201,127
Professional Fees	36,846	110,258	147,104
Travel	101,090	10,939	112,029
Outreach Activities	103,108	1,615	104,723
Insurance	72,586	24,808	97,394
Depreciation	-	78,675	78,675
Supplies	43,062	20,977	64,039
Software and Equipment	48,355	11,108	59,463
Telephone	36,473	10,447	46,920
Meeting Costs	22,242	15,448	37,690
Dues and Memberships	12,412	23,818	36,230
Marketing	33,500	-	33,500
Conferences and Training	16,615	9,745	26,360
Bad Debt Expense	-	16,709	16,709
Sponsorships	4,894	9,470	14,364
Postage	5,309	3,533	8,842
Printing	5,661	789	6,450
Bank Fees	-	4,576	4,576
Administrative Fee	561	1,321	1,882
Total	\$ 13,761,174	\$ 2,055,420	\$ 15,816,594

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services	General and Administrative	Total
Contractual	\$ 15,121,784	\$ 316,319	\$ 15,438,103
Salaries	6,064,969	964,219	7,029,188
Benefits	1,487,581	206,222	1,693,803
Rent	142,257	41,311	183,568
Professional Fees	104,886	136,789	241,675
Bad Debt Expense	13,750	-	13,750
Insurance	79,142	18,018	97,160
Supplies	52,721	35,485	88,206
Depreciation	-	78,431	78,431
Software and Equipment	56,387	7,248	63,635
Outreach Activities	40,052	4,688	44,740
Telephone	43,663	15,097	58,760
Conferences and Training	72,514	2,885	75,399
Student Interns	31,855	954	32,809
Marketing	18,313	744	19,057
Meeting Costs	24,457	10,655	35,112
Dues and Memberships	14,636	15,846	30,482
Printing	16,057	313	16,370
Sponsorships	4,000	4,800	8,800
Travel	59,999	3,009	63,008
Postage	3,843	467	4,310
Bank Fees	-	4,489	4,489
Administrative Fee	1,934	-	1,934
Total	\$ 23,454,800	\$ 1,867,989	\$ 25,322,789

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flows from Operating Activities		
Change in Net Assets	\$ (209,137)	\$ 98,553
Adjustments to Reconcile Change in Net Assets to Net Cash (Used in) Provided by Operating Activities		
Depreciation	78,675	78,431
Bad Debt Expense	16,709	13,750
(Increase) Decrease in Operating Assets		
Grants Receivable	(192,078)	514,568
Due from NNPHI	-	12,000
Other Receivables	(18,158)	(22,041)
Right-of-Use Assets Amortization	171,270	-
Other Assets	11,285	74,250
Increase (Decrease) in Operating Liabilities		
Accounts Payable	121,231	(487,001)
Accrued Liabilities	13,175	12,156
Deferred Grant Revenue	(729,483)	916,073
Net Cash (Used in) Provided by Operating Activities	(736,511)	1,210,739
Cash Flows from Investing Activities		
Principal Payment Lease Liability	(160,472)	-
Capital Expenditures	(8,797)	(387,177)
Net Cash Used in Investing Activities	(169,269)	(387,177)
Net (Decrease) Increase in Cash and Cash Equivalents	(905,780)	823,562
Cash, Cash Equivalents, and Restricted Cash, Beginning	1,470,262	646,700
Cash, Cash Equivalents, and Restricted Cash, Ending	\$ 564,482	\$ 1,470,262
Supplemental Disclosure of Cash Flow Information		
Recognition of Operating Lease Right-of-Use Assets and Liabilities	\$ 1,841,253	\$ -

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

The Louisiana Public Health Institute (LPHI) is an independent 501(c)(3) organization established in 1997. In delivering on its mission, LPHI leads and partners with communities to ensure that everyone has fair and just opportunities to be healthy and well. This is accomplished through implementing strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance the health care delivery systems to improve health outcomes.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to LPHI. The objective of PATH is to support LPHI through collaborative efforts in health information, research, educational and training opportunities, and to promote positive health practices through collaboration in program initiatives and policy development, operating a Health Information Exchange, and other activities. LPHI and PATH (collectively, the Organization) utilize the same management and support services. LPHI controls PATH by maintaining a controlling interest on the PATH board; therefore, the financial statements require consolidation.

Basis of Accounting

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, involving the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

Principles of Consolidation

The consolidated financial statements include the accounts of PATH, a supporting organization to LPHI. All significant intercompany amounts and transactions have been eliminated in consolidation.

Use of Estimates

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

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Furniture and Equipment

Furniture and equipment, with an estimated useful life of greater than one year and having an individual acquisition cost in excess of \$5,000, are capitalized. Furniture and equipment are carried at cost or, if donated, at the approximate fair value at the date of the donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets.

Contributions

Contributions are recorded as support with donor restrictions or without donor restrictions depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from donor restrictions. Contributions which are conditional are recognized as revenue when the conditions are substantially met.

Contributed Services

No amounts have been reflected in the consolidated financial statements for contributed services since the recognition criteria under accounting principles generally accepted in the United States of America have not been met.

Revenue and Expenses

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. LPHI also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of LPHI. Grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funding received in advance of expenditures for allowable grant purposes is recognized as deferred revenue. Expenditures are to be made in accordance with grant budgets that have been adopted.

Receivables

The Organization considers its receivables to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For the purposes of the consolidated statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations such as completion of construction projects. Other donor-imposed restrictions are perpetual in nature (also referred to as an endowment fund), where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As restrictions are met or until released in accordance with the Organization's spending policy, assets are reclassified to net assets without donor restrictions. There were no net asset restrictions that were perpetual in nature as of June 30, 2023 and 2022. The Organization reports gifts of cash and other assets as restricted support if they are received with donor-imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met, or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to net assets without donor restrictions.

Income Taxes

Both LPHI and PATH are exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied. When possible, expenses are first allocated by direct identification and then allocation if an expenditure benefits more than one program or function. Payroll expense is allocated on the basis of estimates of time and effort.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 2. Revenue Recognition

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, requires revenues to be recognized when control of promised goods or services is transferred to a customer in an amount that reflects the consideration expected to be received for those goods or services. This standard does not impact the Organization's recognition of revenue.

Grant Revenue

Grant revenue is derived from cost-reimbursable federally, state, local, private, or foundation funded contracts, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract provisions.

Deliverable Based Revenue

Deliverable based revenue is where services are performed, and revenue is recorded when contracted deliverable milestones are met (either by time completion or product deliverable) and is recorded as "Other Revenue".

Contributions

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions and grants are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as increases in net assets with donor restrictions. Amounts received with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

Note 3. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2023	2022
Cash and Cash Equivalents - Unrestricted	\$ 564,482	\$ 1,470,262
Grants Receivable	4,778,807	4,586,729
Other Receivables	80,123	78,674
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	\$ 5,423,412	\$ 6,135,665

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 4. Concentration of Risk

Economic Dependency

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. The Organization also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of the Organization. The continued operations of the Organization are dependent upon the renewal of current grants and/or the procurement of additional funding sources.

Cash Deposits

The Organization maintains deposits in financial institutions that exceed the insured amount of \$250,000 by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization believes it is not exposed to any significant credit risk to cash. At June 30, 2023 and 2022, the amount the Organization had in excess of the FDIC insured limit totaled \$1,327,644 and \$2,398,473, respectively.

Note 5. Other Revenue and Other Receivables

The Organization enters into fee for service arrangements to provide technology, media and communications, evaluation, clinical research support, health information exchange, and other services carried out in alignment with its mission. Revenues derived from these contractual arrangements are included in "Other Revenue" in the consolidated statements of activities and changes in net assets.

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to the Organization at June 30, 2023 and 2022 totaled \$80,123 and \$78,674, respectively. During 2023 and 2022, the Organization recorded \$16,709 and \$13,750, respectively, in bad debt expense.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 6. Furniture and Equipment

Furniture and equipment consisted of the following at June 30th:

	2023	2022
Computer Equipment	\$ 490,634	\$ 487,699
Furniture and Fixtures	225,255	225,255
Leasehold Improvements	44,113	44,113
Computer Software	8,184	8,184
	<u>768,186</u>	<u>765,251</u>
Less: Accumulated Depreciation	<u>(344,249)</u>	<u>(271,436)</u>
Total	<u>\$ 423,937</u>	<u>\$ 493,815</u>

Depreciation expense for the years ended June 30, 2023 and 2022 totaled \$78,675 and \$78,431, respectively.

Note 7. Net Assets With Donor Restrictions

Net assets with donor restrictions activity for the years ended June 30, 2023 and 2022 consisted of the following:

2023	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
Healthy Blue: Community of Practice	90,473	25,500	(60,519)	55,454
Racial Equity Training	106,264	13,000	(119,264)	-
Total	<u>\$ 216,706</u>	<u>\$ 38,500</u>	<u>\$ (179,783)</u>	<u>\$ 75,423</u>

2022	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
MHFA Training Services	-	6,750	(6,750)	-
Healthy Blue: Community of Practice	-	98,000	(7,527)	90,473
Hurricane Ida	-	10,000	(10,000)	-
Racial Equity Training	189,355	65,000	(148,091)	106,264
Total	<u>\$ 209,324</u>	<u>\$ 179,750</u>	<u>\$ (172,368)</u>	<u>\$ 216,706</u>

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies

Leases

The Organization leases office facilities under operating leases which expire through January 2032. The Organization also leases office facilities on a month-to-month basis. Future maturities of the lease liability as of June 30th are as follows:

Year Ending June 30,	Amount
2024	\$ 162,953
2025	171,147
2026	173,957
2027	182,260
2028	185,215
Thereafter	<u>805,249</u>
Total	<u><u>\$ 1,680,781</u></u>

The Organization subleased a portion of its office facilities to a third-party through January 31, 2022.

Rent expense incurred during the years ended June 30, 2023 and 2022 totaled \$201,128 and \$183,539, respectively.

In February 2016, the FASB issued ASC Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statement of activities.

The Organization adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

Leases (Continued)

The Organization determines if an arrangement is a lease at inception of the contract. ROU assets represent the right to use the underlying assets for the lease term, and lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Organization elected the practical expedient method that allows lessees to use a risk-free rate, which is derived from information available at the lease commencement date, in determining the present value of lease payments.

The Organization leases one property for office space. The Organization's operating lease agreements typically have initial terms of 5 to 10 years. In line with Accounting Standards Update (ASU) 2016-02 *Leases (Topic 842)*, the Organization does not record ROU assets and lease liabilities on leases with an initial term of 12 months, or less, in the balance sheets.

The Organization's operating leases may include one or more options to renew, with renewals extending the lease term for multiple years. The exercise of lease renewal options is at the Organization's sole discretion. The Organization does consider it reasonably likely that renewal options will be exercised; therefore, renewal options are recognized as part of ROU assets and lease liabilities.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organizations' operating leases at July 1, 2022. The balances at July 1, 2022 were \$1,841,253 and \$1,841,253, respectively. The adoption of the new lease standard did not materially impact combined changes in net assets or combined cash flows.

The Organization elected the practical expedient method that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to all relevant asset classes.

The Organization is the lessee of certain property under the terms of non-cancelable lease agreement accounted for as an operating lease. The leases expire in various years through 2024 or beyond.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

Leases (Continued)

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended June 30, 2023:

Lease Cost:	
Operating Lease Cost	\$ 201,128
Short-Term Lease Cost	-
	<hr/>
Total Lease Cost	<u>\$ 201,128</u>

Other Information

Weighted-Average Remaining Lease Term (in Years): Operating Leases	10
 Weighted-Average Discount Rate Applied (%): Operating Leases	 1.63

Line of Credit

At June 30, 2023 and 2022 the Organization had a \$500,000 unsecured line of credit available from a financial institution. The Organization had no balance outstanding with the line of credit as of June 30, 2023 and 2022.

Note 9. Related-Party Transactions

Grants and Contracts

Several of the Organization's board members are employed by organizations with which the Organization has grant agreements or contracts for services.

PATH

LPHI provided management, personnel, and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 8% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$2,028 and \$2,972 for the years ended 2023 and 2022, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statements of activities and changes in net assets.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 10. Retirement Plan

LPHI sponsors a defined contribution 401(k) profit sharing plan covering all employees who meet certain eligibility requirements. Under the plan, participants are allowed to contribute up to their annual pretax compensation, as defined in the plan, not to exceed the limits of Internal Revenue Code Section 401(k). The plan provides for a contribution by LPHI equal to seven percent of the participant's eligible compensation. LPHI incurred contribution expense of \$428,561 and \$439,891 for the years ended June 30, 2023 and 2022, respectively.

Note 11. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns.

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization 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.

Penalties and interest assessed by income taxing authorities, if any, would be included in general and administrative expenses.

Note 12. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 15, 2023, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

SUPPLEMENTARY INFORMATION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2023

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 73,701	\$ 490,781	\$ -	\$ 564,482
Grants Receivable	4,778,807	-	-	4,778,807
Due from PATH	27,384	-	(27,384)	-
Other Receivables	10,373	69,750	-	80,123
Furniture and Equipment, Net	423,937	-	-	423,937
Right-of-Use Assets, Operating Leases	1,669,983	-	-	1,669,983
Other Assets	9,718	-	-	9,718
Total Assets	\$ 6,993,903	\$ 560,531	\$ (27,384)	\$ 7,527,050
Liabilities				
Accounts Payable	\$ 1,088,109	\$ 715	\$ -	\$ 1,088,824
Accrued Liabilities	111,719	-	-	111,719
Due to LPHI	-	27,384	(27,384)	-
Deferred Grant Revenue	727,833	-	-	727,833
Operating Lease Liabilities	1,680,781	-	-	1,680,781
Total Liabilities	3,608,442	28,099	(27,384)	3,609,157
Net Assets				
Without Donor Restrictions				
Undesignated	2,060,038	532,432	-	2,592,470
Designated by Board	1,250,000	-	-	1,250,000
	3,310,038	532,432	-	3,842,470
With Donor Restrictions	75,423	-	-	75,423
Total Net Assets	3,385,461	532,432	-	3,917,893
Total Liabilities and Net Assets	\$ 6,993,903	\$ 560,531	\$ (27,384)	\$ 7,527,050

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2022

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,065,966	\$ 404,296	\$ -	\$ 1,470,262
Grants Receivable	4,586,729	-	-	4,586,729
Due from PATH	40,125	-	(40,125)	-
Other Receivables	8,924	69,750	-	78,674
Furniture and Equipment, Net	493,815	-	-	493,815
Other Assets	21,003	-	-	21,003
Total Assets	\$ 6,216,562	\$ 474,046	\$ (40,125)	\$ 6,650,483
Liabilities				
Accounts Payable	\$ 966,878	\$ 715	\$ -	\$ 967,593
Accrued Liabilities	98,544	-	-	98,544
Due to LPHI	-	40,125	(40,125)	-
Deferred Grant Revenue	1,457,316	-	-	1,457,316
Total Liabilities	2,522,738	40,840	(40,125)	2,523,453
Net Assets				
Without Donor Restrictions				
Undesignated	2,227,118	433,206	-	2,660,324
Designated by Board	1,250,000	-	-	1,250,000
	3,477,118	433,206	-	3,910,324
With Donor Restrictions	216,706	-	-	216,706
Total Net Assets	3,693,824	433,206	-	4,127,030
Total Liabilities and Net Assets	\$ 6,216,562	\$ 474,046	\$ (40,125)	\$ 6,650,483

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2023

Schedule II

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 14,117,986	\$ -	\$ -	\$ -	\$ -	\$ 14,117,986	\$ -	\$ 14,117,986
Contributions	-	38,500	-	-	-	-	38,500	38,500
Other Revenue	1,325,705	-	126,750	-	(2,028)	1,450,427	-	1,450,427
Interest Income	544	-	-	-	-	544	-	544
Net Assets Released from Restrictions	179,783	(179,783)	-	-	-	179,783	(179,783)	-
Total Support and Revenue	15,624,018	(141,283)	126,750	-	(2,028)	15,748,740	(141,283)	15,607,457
Expenses								
Program Services and Grants	13,753,494	-	7,680	-	-	13,761,174	-	13,761,174
General and Administrative	2,037,604	-	19,844	-	(2,028)	2,055,420	-	2,055,420
Total Expenses	15,791,098	-	27,524	-	(2,028)	15,816,594	-	15,816,594
Change in Net Assets	(167,080)	(141,283)	99,226	-	-	(67,854)	(141,283)	(209,137)
Net Assets, Beginning of Year	3,477,118	216,706	433,206	-	-	3,910,324	216,706	4,127,030
Net Assets, End of Year	\$ 3,310,038	\$ 75,423	\$ 532,432	\$ -	\$ -	\$ 3,842,470	\$ 75,423	\$ 3,917,893

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2022

Schedule II

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 22,145,826	\$ -	\$ -	\$ -	\$ -	\$ 22,145,826	\$ -	\$ 22,145,826
Contributions	100	179,750	-	-	-	100	179,750	179,850
Other Revenue	2,857,223	-	240,750	-	(2,972)	3,095,001	-	3,095,001
Interest Income	665	-	-	-	-	665	-	665
Net Assets Released from Restrictions	172,368	(172,368)	-	-	-	172,368	(172,368)	-
Total Support and Revenue	25,176,182	7,382	240,750	-	(2,972)	25,413,960	7,382	25,421,342
Expenses								
Program Services and Grants	23,409,366	-	45,434	-	-	23,454,800	-	23,454,800
General and Administrative	1,862,201	-	8,760	-	(2,972)	1,867,989	-	1,867,989
Total Expenses	25,271,567	-	54,194	-	(2,972)	25,322,789	-	25,322,789
Change in Net Assets	(95,385)	7,382	186,556	-	-	91,171	7,382	98,553
Net Assets, Beginning of Year	3,572,503	209,324	246,650	-	-	3,819,153	209,324	4,028,477
Net Assets, End of Year	\$ 3,477,118	\$ 216,706	\$ 433,206	\$ -	\$ -	\$ 3,910,324	\$ 216,706	\$ 4,127,030

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2023 and 2022**

Schedule III

Program/Grant	2023	2022
Louisiana Campaign for Tobacco-Free Living	2,847,203	3,175,839
PCORI ACHD Rare Disease	1,814,957	420,673
PCORI CRN Infrastructure 3 0	1,348,561	482,234
CMS: LDH: CEA Orchestrator Model	707,176	498,414
OPH: State Tobacco Control Program	582,964	490,136
OPH: Chronic Disease Prevention & Health Promotion	573,643	322,755
OPH: Children and Youth Special Healthcare Needs	448,406	422,398
WK Kellogg Foundation: Vaccine Equity & Pregnancy Registry	305,150	533,433
RWJF: Reducing Inequities in Tobacco	264,387	530,528
National Council: Delta Center	228,512	155,955
Packard: Adolescent/Reproductive Health Mapping - Phase II	220,481	331,483
Information Services Special Projects	218,238	188,653
OPH: ID SEET	203,969	104,517
OPH: SPACE Child Health	195,749	124,337
NIH Weill Cornell Medicine: RECOVER	177,078	43,615
OPH: DAT: Comprehensive Suicide Prevention	172,199	102,643
PCORI UCSF: COVID-19 Citizens Science	169,522	311,849
OPH: ID Bureau of Regional and Clinical OPs	160,652	118,939
OPH: Child Health	134,263	159,858
OPH: PRAMS	123,202	104,682
NAS_RWJF_Gulf Research Program	114,569	-
Evaluation Special Projects	112,200	53,960
CDC: Tulane: NEXT D-3	107,111	52,827
OPH-DAT MIECHV Traditional	104,936	-
LDH COVID-19 Equity Evaluation	104,360	13,344
OPH: NVDRS	102,928	127,197
Racial Justice & Health Equity Training Services	98,163	116,087
OPH: Overdose to Action	97,249	82,304
CDC: PHII: COVID-19	90,092	59,701
Maternal and Child Health Program	85,962	47,335
CDC: NACDD: MENDS	70,504	39,344
OPH: Erase Maternal Morbidity & Mortality	67,662	52,992
UnitedWay SELA: LA Prisoner Reentry Initiative	67,392	36,207
NNPHI_CDC_TA-Hub	65,900	-
OPH: ID Infectious Disease Epidemiology	65,797	101,295
LSU Colorectal Screening Program	65,622	45,372
OPH: MIECHV	64,487	98,151
OPH: DAT: Maternal Death due to Violence	62,692	7,087
REACHnet Query Service Contracts	62,349	30,701
OPH: Maternity	60,682	55,610
OPH: Opioid Surveillance	58,023	36,717
OPH: SSDI	56,294	51,716
University of Wisconsin Baby's First Years Study	55,314	49,820
OBH: Integration of Primary & Behavioral Health Care (LaPIPBHC)	53,854	63,198

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2023 and 2022**

Schedule III

Program/Grant	2023	2022
Hurricane Ida Public Health Workforce Relief Fund	53,367	10,000
NNPHI: COVID-19 Health Equity TA	46,495	-
NNPHI_COVID-19_Health Equity Evaluations	46,369	-
Healthy Blue: Community of Practice	45,094	5,428
Health Services Research Portfolio	39,573	58,863
HCR85: Maternal Health Outcomes	39,509	6,730
OPH: SUID	39,023	34,825
HHS: NHSA AIM-CC	31,035	75,503
Southern AIDS Coalition	30,623	43,692
SAMHSA_MHAF	30,299	-
Communications Special Projects	30,053	27,742
PCORI-PS2	30,024	-
PCORI Duke: Empa DKD Data Study	28,998	3,093
Data Initiative	26,023	-
Amerihealth Caritas LA - Deliverable	25,650	-
NIH: UCSF U01 COVID Disparities	25,027	18,428
BCM: TISC Impact & Accessibility	24,383	17,136
OPH: Early Hearing	22,857	29,792
LDH Vaccine Equity Project (VEP)_Bring Back Louisiana	22,614	9,745,849
Community Health Needs Assessments	20,599	1,163
Clinical Transformation Portfolio	20,553	131,390
Louisiana Healthy Homes: Lead Program	18,253	50,391
Northwestern: RISE	17,638	-
Smoking Cessation Trust	15,276	51,309
OPH: SPACE Suicide Prevention	14,884	7,822
OPH: SPACE Pediatric Mental Health Care Access	14,339	9,916
OBH: Behavioral Health-Wellbeing Program	13,990	38,127
OPH: DAT: Early Child Comp Systems	13,156	6,028
Center for Translational Viral Oncology - COBRE Evaluation	13,148	-
Duke Ignite Phase I	12,845	25,447
CDC: Northwestern Univ: Center for AIDS Research	12,543	52,005
Albert Schweitzer Fellowship - New Orleans	11,789	40,542
Harvard: Sentinel	11,406	-
PCORI Tulane: LEAD Covid Supplemental	11,294	10,342
BCBSFLA: MS-KICK Evaluation	11,084	27,871
OPH: SPACE Early Child Comp Systems	10,549	7,443
OPH-FH: EMS C Targeted Issue	8,672	11,799
OPH: Newborn Screening	8,662	11,786
ID: SEET: EPHT 0017	5,788	-
SELA University: Communications	5,493	-
ViiV: Reengaging and Retaining HIV/AIDS Patients in Care Using Financial Incentives	5,337	34,253

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2023 and 2022**

Schedule III

Program/Grant	2023	2022
CrescentCare: SAMHSA Evaluation	4,452	12,127
Project Management Office	4,407	19,300
REACHnet Data and Research Services	3,834	79,062
ID: BRCO WBS Element	3,726	-
OPH: SPACE Children/Youth SpHC Needs	3,720	55,612
CHRISTUS Health: Vaccine Equity Project_Flu Campaign	3,620	39,858
Duke CV Mobius HER Study	3,451	-
Mental Health First Aid (MHFA) Training Services	3,419	20,273
ID: SEET: 0037 STAT	2,553	-
OPH: SPACE Non-Fatal Suicide	2,475	19,555
PCORI PaCR HeH	2,468	18,706
MHSD-CCBHC	2,307	-
Family Health Portfolio	2,290	-
Task Force For Global Health: CODI	1,924	4,133
DUKE HERO Registry	1,423	3,791
United Way SELA – Jefferson	1,305	-
Tobacco Prevention Portfolio	1,040	11,869
MHCNO: Community Needs Assessment	182	271,482
UWSELA-MHFA-ReCAST	129	-
HIE Integration Assistance Program	-	896,588
PCORI CRN PCORnet Infrastructure	-	868,654
CMS: LDH: Medicaid Provider Outreach Initiative	-	381,439
OPH: State Health Assessment (SHA) Toolkit	-	83,107
BCM: BH TISC Strategic Planning	-	40,000
NNPHI Services Agreement	-	33,153
OPH: Newborn Screening Evaluation	-	28,011
PCORI Research Ready 2	-	17,909
OPH: LA Pool Safety Collaborative	-	9,982
OPH: Core Injury	-	9,045
ADHS Arizona Tobacco Control Program	-	6,871
Tulane: R6 Public Health Center Training	-	6,855
LPHI Emergency Assistance: Hurricane Ida	-	6,100
Women's Foundation CEO Wellness	-	5,000
PCORI PaCR Mood Network	-	4,731
City of BatonRouge ReCast	-	3,915
Foundation for Louisiana: TRHT Evaluation	-	3,521
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	-	3,411
BJA: OPDA: Innovative Prosecution	-	2,887
Propeller: HSFC Manuscript	-	2,005
PCORI UCSF: BPCL Supplemental	-	1,074
Children's Special Health Services	-	720
Total Program Services and Grants - LPHI	\$ 13,753,494	\$ 23,409,366

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2023

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 2,847,203
Total Unrestricted Support and Revenue	<u>2,847,203</u>
Expenses	
Salaries	1,376,619
Contractual	949,212
Health Insurance	115,556
Payroll Tax Expense	102,139
Retirement Expense	86,850
Rent	44,219
Marketing	31,028
Travel	24,071
Outreach Activities	18,687
Professional Fees - Audit	13,750
Telephone/ Communications	11,468
Grants	10,500
Monthly Parking	10,422
Cell Phone Stipend	10,262
Insurance - General Liability	7,500
Worker's Comp	5,735
Printing/ Duplicating	5,542
Dental Insurance	5,349
Sponsorships	3,500
Postage	3,371
Conferences/ Training	3,266
Professional Fees - Other	2,289
Meeting Costs	1,855
Supplies	1,589
Software	1,114
Unemployment Tax Expense	655
Life Insurance	351
Dues/ Membership	304
Total Expenses	<u>2,847,203</u>
Revenues in Excess of Expenses	<u>\$ -</u>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2023

Schedule V

Agency Head
Shelina Davis, Chief Executive Officer

Purpose	Amount *
Salary	\$144,447
Benefits - Insurance	\$6,593
Benefits - Retirement	\$10,111
Benefits - Other	\$9,905
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$1,412
Travel	\$1,623
Notary Fee	\$0
Registration Fees	\$0
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

* - Amounts consist of public funds only.

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Homeland Security					
Passed through the Louisiana Department of Health Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97 076	Bring Back Louisiana (COVID-19 Vaccine)	2000562295	\$ -	\$ 29,289
Total U.S. Department of Homeland Security				-	29,289
U.S. Department of Health and Human Services					
<i>Direct Award</i>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93 243	Substance Abuse and Mental Health Services Administration	1H79SM064362 01	-	35,760
<i>Passed through Louisiana Department of Health</i>					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93 523	OPH ID: Infectious Diseases- Epidemiology	2000497893	-	73,812
Environmental Public Health and Emergency Response	93 070	OPH ID: SEET 0017	2000497893	-	76,216
Request for Applications NCMHD Centers of Excellence in Partnerships for Community Outreach, Research on Health Disparities and Training	93 110	OPH Newborn Screening Evaluation	2000506440	-	63,049
Maternal and Child Health Federal Consolidated Programs	93 110	OPH DAT Early Child Comp Systems	2000575913	-	14,735
Maternal and Child Health Federal Consolidated Programs	93 110	OPH SPACE Pediatric Mental Health Care Access	2000575913	-	16,060
Maternal and Child Health Federal Consolidated Programs	93 110	OPH SPACE Early Child Comp Systems	2000575913	-	11,913
Maternal and Child Health Federal Consolidated Programs	93 110	OPH SPACE Non-Fatal Suicide	2000575913	-	2,773
Maternal and Child Health Federal Consolidated Programs	93 110	OPH SPACE Suicide Prevention	2000575913	-	16,671
Emergency Medical Services for Children	93 127	OPH-FH EMS C Targeted Issues	2000506440	-	9,713
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH NMDRS	2000506440	-	115,279
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH Opioid Surveillance	2000476454	-	69,894
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH Overdose Action	2000506440	-	108,919
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH DAT Comprehensive Suicide Prevention	2000575913	-	192,863
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH DAT Maternal Death due to Violence	2000575913	-	70,215
Rural Health Research Centers	93 155	OPH Tobacco Control Program	2000506703	-	32,520
Childhood Lead Poisoning Prevention Projects: State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93 197	OPH La Healthy Homes Lead Project	2000431870	-	20,444
Family Planning Services	93 217	OPH ID Bureau of Regional and Clinical OPI	U3266531 0323	-	133,340
Family Planning Services	93 217	OPH ID BRCC WBS Element	U3266531 0323	-	4,174
Family Planning Services	93 217	Maternal and Child Health (MCH) Program	2000506440	-	76,277
State Rural Hospital Flexibility Program	93 241	OPH Tobacco Control Program	2000506703	-	39,247
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93 243	OPH PIPBHC	2000177308	-	60,990
Early Hearing Detection and Intervention	93 251	OPH Newborn Screening	2000506440	-	9,702
Occupational Safety and Health Program	93 262	OPH ID: SEET 0179	2000497893	-	6,493
Occupational Safety and Health Program	93 262	OPH ID: SEET 0179	2000497893	-	142,146
Early Hearing Detection and Intervention Information System (EHDIS) Surveillance Program	93 314	OPH Early Hearing	2000506440	-	25,600
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions Related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93 334	OPH Tobacco Control Program	2000506703	-	33,235

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2023**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Passed through Louisiana Department of Health (Continued)					
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93 366	OPH Tobacco Control Program	2000506703	-	77,574
National and State Tobacco Control Program (B)	93 367	OPH Chronic Disease Prevention & Health Promotion	2000506703	-	268,905
National and State Tobacco Control Program (B)	93 367	OPH Tobacco Control Program	1600226172	-	103,537
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93 381	Covid-19 Equity Evaluation	0430442001	-	73,888
The National Cardiovascular Health Program	93 426	OPH Tobacco Control Program	2000506703	-	38,983
The National Cardiovascular Health Program	93 426	OPH Tobacco Control Program	2000506703	-	29,983
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93 435	OPH Tobacco Control Program	2000506703	-	88,542
Well-Integrated Screening and Evaluation for Women Across the Nation (WISawEN)	93 436	OPH Tobacco Control Program	2000506703	-	60,906
Preventing Maternal Deaths - Supporting Maternal Mortality Review Committees (B)	93 478	OPH Erase Maternal Mortality & Mortality	2000506440	-	75,782
Maternal, Infant, and Early Childhood Home Visiting Grant	93 870	OPH-DAT - MECHV Traditional	2000506440	-	117,528
Maternal, Infant, and Early Childhood Home Visiting Grant	93 870	OPH - MECHV	2000506440	-	72,225
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93 931	OPH Tobacco Control Program	2000506703	-	55,268
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93 946	OPH - FRANS	2000506440	-	137,987
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93 946	OPH - SUID	2000506440	-	43,708
Block Grants for Community Mental Health Services	93 956	OBH Behavioral Health-Wellbeing Program	2000743900	-	129,322
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93 981	OPH Tobacco Control Program	2000506703	-	23,260
Preventive Health and Health Services Block Grant	93 993	OPH Tobacco Control Program	2000506703	-	60,904
Maternal and Child Health Services Block Grant to the States	93 994	OPH Children and Youth Specialist Healthcare Needs	2000506440	-	302,215
Maternal and Child Health Services Block Grant to the States	93 994	OPH Maternity	2000506440	-	67,963
Maternal and Child Health Services Block Grant to the States	93 994	OPH Child Health	2000506440	-	150,375
Maternal and Child Health Services Block Grant to the States	93 994	OPH - SPACE - Children/Youth SpHC Needs	2000575813	-	4,168
Maternal and Child Health Services Block Grant to the States	93 994	OPH - SPACE - Child Health	2000575813	-	219,249
Assisted Outpatient Treatment	93 997	OPH ID - Bureau of Infectious Diseases	2000487883	-	12,149
Passed through Louisiana State University Health Sciences Center					
Organized Approaches to Increase Colorectal Cancer Screening	93 960	CDC - LSUHSC - Colorectal Screening Program	PH-21-111-009	-	77,762
Passed through the Task Force for Global Health					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93 421	CDC Task Force - COVID-19 Electronic Health Data	3630	-	120,364

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2023**

U.S. Department of Health and Human Services (Continued)					
Passed through Crescent Care Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	Crescent Care - SAMHSA Project	None	-	6,208
Passed through The Administrators of the Tulane Educational Fund Assistance Programs for Chronic Disease Prevention and Control	93.945	CDC - Tulane - Next D-3	TUL-HSC-560572-22-23	-	164,456
Passed through Duke University Human Genome Research	93.172	Duke - Ignite GUARDD	A033772	-	15,932
Passed through National Association of Chronic Disease Directors Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC - NACDD - MENDS	242-1423-3	-	80,300
Passed through National Healthy Start Maternal and Child Health Federal Consolidated Programs	93.110	HRSA - NHSA - AIMCCI	None	-	52,120
Passed through Board of Regents of the University of Wisconsin Child Health and Human Development Extramural Research	93.695	University of Wisconsin - Baby's First Qualitative Study	2018-1086	-	71,201
Passed through National Network of Public Health Institutes Mental Health Research Grants	93.242	5P9 - NIH - UCSF - U01 COVID Disparities	131156	-	31,185
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health	93.421	NNPHI_COVID19_Health Equity Evaluation	G2441 AG-1074	-	54,947
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health	93.421	NNPHI_COVID-19 Health Equity TA	G2453 AG-1017	-	50,202
CDC's Collaboration with Academia to Strengthen Public Health	93.967	NNPHI_CDC_TA Hub	G2511 AG-1140	-	83,945
Passed through Northwestern University Allergy and Infectious Diseases Research	93.855	Northwestern Univ. Center for AIDS Research	10060497	-	13,547
Allergy and Infectious Diseases Research	93.855	Northwestern - RISE	60002808 LPHI	-	20,302
Passed through Joslin & Sanford I. Weill Medical College of Cornell University Lung Diseases Research	93.838	NIH - Weill Cornell Medicine - RECOVER	220067-16	-	231,603
Total U.S. Department of Health and Human Services				-	4,947,235
Total Expenditures of Federal Awards				\$	\$ 4,976,524

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

LPHI has elected not to use the 10 percent de minimis indirect cost rate.

**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**

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

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 Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statement of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 15, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 15, 2023

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Type of Auditor's Report Issued on Compliance for Major Federal Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Title</u>	<u>AL Number</u>
Maternal and Child Health Services Block Grant to the States	93.994
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870
Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2023**

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Prior Year Findings
For the Year Ended June 30, 2023

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.

AGREED-UPON PROCEDURES REPORT

Louisiana Public Health Institute and
Partnership for Achieving Total Health

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period July 1, 2022 - June 30, 2023

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2022 through June 30, 2023. Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organizations) management is responsible for those C/C areas identified in the SAUPs.

The Organizations have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year July 1, 2022 through June 30, 2023. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ii. ***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.
 - iii. ***Disbursements***, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or 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).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: We reviewed the Organizations' policies and procedures, and noted that because the Organizations' are not governmental entities, not all of the preceding attributes are applicable. For each attribute that was applicable, the required elements were included.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: No exceptions were identified as a result of performing these procedures.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: We noted no exceptions in the performance of these procedures.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits, and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Results: Exception was noted for procedure D.iv. Deposits were not made within the parameters noted above. No other exceptions were identified as a result of performing the remaining procedures.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were identified as a result of performing these procedures.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, 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.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were identified as a result of performing these procedures.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were identified as a result of performing these procedures.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were identified as a result of performing these procedures.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files. and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were identified as a result of performing these procedures.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: Not Applicable

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Not Applicable

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the Legislative Auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were identified as a result of performing these procedures.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Results: Not Applicable

We were engaged by the Organizations to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, 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.

We are required to be independent of the Organizations and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA
December 18, 2023



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December 22, 2023

Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In response to the exception noted for procedure D.iv. related to the timeliness of deposit, LPHI has noted this exception and going forward will establish updated procedures.

Sincerely,

Shelina Davis
CEO