

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

*Annual Financial Report  
As of and for the Year Ended June 30, 2023*



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

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**INDEPENDENT AUDITORS' REPORT**

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Delta Regional Planning and Development District, Incorporated, (A nonprofit organization reporting under Governmental Accounting Standards) (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Delta Regional Planning and Development District, Incorporated, and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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.

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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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' 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 auditors' report that includes our opinions. 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 generally accepted auditing standards 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 District'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 District'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.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information on pages 4-9 and pages 30-33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

**Board of Directors  
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operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances; the Schedule of Changes in Capital Assets and Investment in Capital Assets; the Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer; and 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*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basis financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances; the Schedule of Changes in Capital Assets and Investment in Capital Assets; the Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer; and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 North Delta Regional Planning and Development District's internal control over financial reporting and compliance.

*Cameron Hines & Company (APAC)*

West Monroe, Louisiana  
December 20, 2023

**REQUIRED SUPPLEMENTARY INFORMATION  
(PART A)**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2023

As management of the North Delta Regional Planning and Development District, Incorporated, (hereinafter) referred to in this Management's Discussion and Analysis as the District) we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. It is designed to assist the reader in focusing on significant financial issues, identify changes in the District's financial position, and identify material deviations and individual fund issues or concerns.

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2,519,624 (*net position*). Of this amount, \$1,499,085 (*unrestricted net position*) represents the portion of net position which is not invested in capital assets or otherwise restricted.
- The government's total net position increased by \$231,050.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,537,802, an increase of \$278,126 for the year. The combined ending fund balance includes \$1,534,980 in funds available for spending at the government's discretion (*unassigned fund equity*).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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**Management's Discussion and Analysis**

June 30, 2023

Both of the government-wide financial statements distinguish functions of the District that are principally supported by intergovernmental revenues (governmental activities). The governmental activities of the District include general government, elderly assistance, planning for highways and transportation and economic development/disaster recovery. The District has no business-type activities. The government-wide financial statements can be found on pages 10 and 11 of this report.

## **FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the District's funds are governmental funds.

## **GOVERNMENTAL FUNDS**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Restore Louisiana, Federal Highways Administration, and Strategic Highway Safety Plan, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements have been provided on pages 30-33 for the general and the major special revenue funds to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 12 through 15 of this report.

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Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2023

**NOTES TO FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 16 of this report.

**OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District compliance with budgets for its general fund and all major special revenue funds with a legally adopted annual budget. The combining statements for non-major governmental funds are presented immediately following the required supplementary information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

These two statements report the District's net position and changes in net position. Increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating. The net position of the District as of June 30, 2023, consisted of a balance of \$2,519,624 which increased by \$231,050, or 10.1%, compared to the prior year.

The statement of net position and statement of activities reflect the District's governmental activities (e.g., its basic service), such as general government, planning for highways & public transportation, and economic development/disaster recovery. State and federal grants finance most of these activities.

Our analysis below focuses on the summary of net position (Table 1) and changes in net position (Table 2) of the District's governmental activities. Key fluctuations include the following:

**Statement of Net Position**

The largest amount of the District's net position reflects its investment in capital assets of \$1,020,539 and \$1,055,089 (net of accumulated depreciation of \$314,717 and \$274,735) for the years ended June 30, 2023 and 2022, respectively.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2023

	<u>Governmental Activities</u>	
	<u>06/30/2023</u>	<u>06/30/2022</u>
Current & other assets	\$ 1,554,295	\$ 1,274,065
Capital assets	<u>1,020,539</u>	<u>1,055,089</u>
	<u>\$ 2,574,834</u>	<u>\$ 2,329,154</u>
Current & other liabilities	\$ 55,210	\$ 40,580
Long-Term liabilities	<u>-</u>	<u>-</u>
	55,210	40,580
Net Position		
Net Investment in Capital Assets	269,371	280,537
Restricted		
Economic Development / Disaster Recovery	751,168	774,552
Relending	-	715,554
Unrestricted	<u>1,499,085</u>	<u>517,931</u>
Total net position	<u>\$ 2,519,624</u>	<u>\$ 2,288,574</u>

The balance of \$2,519,624 in net position in the governmental activities represents the accumulated results of all past years' operations. Net position of governmental activities increased by \$231,050. The changes in net position are discussed later in this MD&A.

	<u>Governmental Activities</u>	
	<u>06/30/2023</u>	<u>06/30/2022</u>
Revenues		
Program Revenues		
Operating Grants and Contributions	\$ 1,289,305	\$ 1,443,692
General Revenues		
Dues	26,404	21,844
Other General Revenues	<u>67,714</u>	<u>48,725</u>
Total Revenues	1,383,423	1,514,261
Expenses		
General Government	170,639	183,657
Planning for Highways and Public Transportation	725,642	319,967
Economic Development / Disaster Recovery	<u>256,092</u>	<u>487,074</u>
Total Expenses	<u>1,152,373</u>	<u>990,698</u>
Change in Net Position	<u>\$ 231,050</u>	<u>\$ 523,563</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2023

**CHANGES IN NET POSITION**

Key elements of the changes in the governmental net position are as follows:

As reported in the statement of activities, the cost of all governmental activities of the District this year was \$1,152,373. These activities were funded by grants and contributions of \$1,289,305. The addition of dues in the amount of \$26,404 and \$67,714 in other general revenues resulted in a net increase of \$231,050.

Total revenues decreased by approximately \$130,838 due primarily to a decrease in redistricting income. The Restore Louisiana program had revenues of \$160,493 and \$189,371 in fiscal years 2023 and 2022, respectively.

Expenses increased by approximately \$161,675 primarily due to a rise in personnel costs. During fiscal years 2023 and 2022, the agency had \$0 in expenses related to the Restore program.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,537,802 and \$1,259,676 for 2023 and 2022 respectively, an increase of \$278,126 for the year ended June 30, 2023. Of the ending fund balance, \$876,047 represents assigned fund balance and \$2,822 represents nonspendable fund balance. The remaining balance of \$658,933 represents funds that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

In accordance with grant agreements, the District must adopt a budget for the General Fund and all Special Revenue funds prior to June 30. The original budget was adopted on June 15, 2022. The budget was amended on June 21, 2023, for the year ended June 30, 2023.

**NORTH DELTA REGIONAL PLANNING AND  
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Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2023

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2023 and 2022, amounts to \$1,020,539 and \$1,055,089 (net of accumulated depreciation). This investment in capital assets is as follows:

**Capital Assets**

	<u>06/30/2023</u>	<u>06/30/2022</u>
Land	\$ 310,421	\$ 310,421
Building	883,507	883,507
Building Improvements	53,798	53,798
Office Furniture and Equipment	<u>87,530</u>	<u>82,098</u>
Total	1,335,256	1,329,824
Less Accumulated Depreciation	<u>(314,717)</u>	<u>(274,735)</u>
Total Capital Assets	<u>\$ 1,020,539</u>	<u>\$ 1,055,089</u>

The District, with the assistance of a Department of Commerce grant, purchased its current location in January 2015. More detailed information for capital assets is found in Note 4, Changes in Capital Assets, in the Notes to the Financial Statements.

**OUTSTANDING DEBT**

The District's outstanding debt for the years ended June 30, 2023 and 2022, is limited to compensated absences of \$38,717 and \$26,191, respectively.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Current factors considered in preparing the District's budgets for the 2024 fiscal year indicate no significant change from the projected revenues and expenditures of the 2023 fiscal year.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Doug Mitchell, Executive Director, 3000 Kilpatrick Blvd, Monroe, LA, 71201.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana  
**Statement of Net Position Governmental Activities**  
June 30, 2023

**Assets**

Cash and Cash Equivalents	\$ 1,467,793
Receivables	83,680
Prepaid Items	2,822
Capital Assets (net)	<u>1,020,539</u>
<b>Total assets</b>	<b><u><u>\$ 2,574,834</u></u></b>

**Liabilities**

Accounts and Other Payables	\$ 16,493
Due To Grantor	-
Long-Term Liabilities	
Due within one year	<u>38,717</u>
<b>Total liabilities</b>	<b><u><u>55,210</u></u></b>

**Net position**

Net investment in capital assets	269,371
Restricted for	
Economic development/disaster recovery	751,168
Relending	-
Unrestricted (deficit)	<u>1,499,085</u>
<b>Total net position</b>	<b><u><u>\$ 2,519,624</u></u></b>

The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
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Monroe, Louisiana

**Statement of Activities**

**Governmental Activities**

For the Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expenses) Revenue</u>
<b>Function/program activities</b>			
General and administrative	\$ 170,639	\$ 110,674	\$ (59,965)
Planning for highways and public transportation	725,642	723,719	(1,923)
Economic development and disaster recovery	256,092	454,912	198,820
<b>Total government</b>	<b>\$ 1,152,373</b>	<b>\$ 1,289,305</b>	<b>\$ 136,932</b>
		<b>General revenues</b>	
		Dues	26,404
		Miscellaneous	43,714
		Rental income	24,000
		<b>Total general revenues</b>	<b>94,118</b>
		<b>Changes in net position</b>	<b>231,050</b>
		<b>Net position - beginning</b>	<b>2,288,574</b>
		<b>Net position - ending</b>	<b>\$ 2,519,624</b>

The accompanying notes are an integral part of this financial statement.

## **FUND FINANCIAL STATEMENTS**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Balance Sheet**

**Governmental Funds**

June 30, 2023

	<b>Major Funds</b>		
	<b>General Fund</b>	<b>Special Revenue Funds</b>	
		<b>Restore Louisiana</b>	<b>Strategic Highway Safety Plan</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 591,746	\$ 876,047	\$ -
Receivables	20,674	-	19,940
Prepaid items	2,822	-	-
Due from other funds	63,006	-	-
<b>Total assets</b>	<b>\$ 678,248</b>	<b>\$ 876,047</b>	<b>\$ 19,940</b>
<b>Liabilities</b>			
Accounts and other payables	\$ 16,493	\$ -	\$ -
Due to other funds	-	-	19,940
Due to grantor	-	-	-
<b>Total liabilities</b>	<b>16,493</b>	<b>-</b>	<b>19,940</b>
<b>Fund equity (deficit)</b>			
Fund balance			
Nonspendable	2,822	-	-
Restricted for relending	-	-	-
Restricted for health, welfare, & social services	-	-	-
Assigned	-	876,047	-
Unassigned	658,933	-	-
<b>Total fund equity (deficit)</b>	<b>661,755</b>	<b>876,047</b>	<b>-</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 678,248</b>	<b>\$ 876,047</b>	<b>\$ 19,940</b>

<u>Federal Highways Administration</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ -	\$ -	\$ 1,467,793
42,635	\$ 431	83,680
-	\$ -	2,822
-	\$ -	63,006
<u>\$ 42,635</u>	<u>\$ 431</u>	<u>\$ 1,617,301</u>
\$ -	\$ -	\$ 16,493
42,635	431	63,006
-	-	-
<u>42,635</u>	<u>431</u>	<u>79,499</u>
-	-	2,822
-	-	-
-	-	-
-	-	876,047
-	-	658,933
<u>-</u>	<u>-</u>	<u>1,537,802</u>
<u>\$ 42,635</u>	<u>\$ 431</u>	<u>\$ 1,617,301</u>

The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana  
**Reconciliation of the Balance Sheet -  
Governmental Funds to the Statement of Net Position**  
June 30, 2023

Fund balances - total governmental funds		\$ 1,537,802
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Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	1,335,256	
Less: accumulated depreciation	<u>(314,717)</u>	1,020,539

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Compensated absences payable		
Due within one year		<u>(38,717)</u>

Net position of governmental activities		<u><u>\$ 2,519,624</u></u>
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The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Statement of Revenues, Expenditures and Changes in Fund Balances**

**Governmental Funds**

For the Year Ended June 30, 2023

	<b>Major Funds</b>		
	<b>General Fund</b>	<b>Special Revenue Funds</b>	
		<b>Restore Louisiana</b>	<b>Strategic Highway Safety Plan</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
U.S. Department of Commerce	-	-	-
U.S. Department of Transportation	-	-	237,139
Other Federal grants	20,674	-	-
State of Louisiana	-	-	-
Ouachita Council of Governments	-	-	-
Membership dues	-	-	-
Redistricting income	90,000	-	-
Miscellaneous	43,714	160,493	8,066
Rental income	24,000	-	-
<b>Total revenues</b>	<b>178,388</b>	<b>160,493</b>	<b>245,205</b>
<b>Expenditures</b>			
General	60,755	-	-
Health, welfare, & social services			
Supportive services	-	-	-
Nutrition services	-	-	-
Preventive health & medication	-	-	-
Family caregiver support	-	-	-
Ombudsman	-	-	-
Area Agency on Aging administration	-	-	-
Planning for highways and public transportation	-	-	245,205
Economic development / disaster recovery	-	-	-
<b>Total Expenditures</b>	<b>60,755</b>	<b>-</b>	<b>245,205</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>117,633</b>	<b>160,493</b>	<b>-</b>
<b>Other financing sources/(uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>117,633</b>	<b>160,493</b>	<b>-</b>
<b>Fund balances at beginning of year (deficit)</b>	<b>544,122</b>	<b>715,554</b>	<b>-</b>
<b>Fund balances at end of year (deficit)</b>	<b>\$ 661,755</b>	<b>\$ 876,047</b>	<b>\$ -</b>

Statement E

Federal Highways Administration	Other Governmental Funds	Total
\$ -	\$ -	\$ -
-	143,500	143,500
297,020	60,304	594,463
-	116,968	137,642
-	-	-
74,255	46,935	121,190
-	26,404	26,404
-	-	90,000
-	33,951	246,224
-	-	24,000
<u>371,275</u>	<u>428,062</u>	<u>1,383,423</u>
-	94,968	155,723
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
371,275	107,239	723,719
-	225,855	225,855
<u>371,275</u>	<u>428,062</u>	<u>1,105,297</u>
-	-	278,126
-	-	-
-	-	-
-	-	-
-	-	-
-	-	278,126
-	-	1,259,676
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,537,802</u>

The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Governmental Funds to the Statement of Activities**  
for the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$ 278,126
--	------------

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset purchases capitalized	5,432
Depreciation expense	(39,982)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Increase in compensated absences payable	<u>(12,526)</u>
--	-----------------

Change in net position in governmental activities	<u><u>\$ 231,050</u></u>
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The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies**

The accompanying financial statements of North Delta Regional Planning and Development District, Incorporated (A nonprofit organization reporting under Governmental Accounting Standards) (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**A. Financial Reporting Entity**

The District was officially incorporated on February 24, 1969, as a nonprofit organization under the provision of Louisiana statutes of 1959, Title 12. The District functioned as a planning district by virtue of a 1973 Governor's Executive Order. In 1977, the District became one of eight regional planning and development districts created by the Louisiana legislature by Act No. 472, Section 1 (L.R.S. 33:140.61 and 140.62).

The District is comprised of the following parishes in Northeast Louisiana: Caldwell, East Carroll, Franklin, Jackson, Madison, Morehouse, Ouachita, Richland, Tensas, Union and West Carroll. The purpose of the District is to provide economic development assistance to the parishes in the District. The District accomplishes this objective by planning, coordinating and unifying various local, state and federal efforts to overcome the economic and social deficiencies in the eleven-parish area. The board of directors consisting of 21 members representing the parishes of the District is the governing body. Board members receive no compensation for their services.

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Codification Sections 2100, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget or set rates or charges. The District also has no component units, defined by GASB Codification Sections 2100 as other legally separate organizations for which the elected District members are financially accountable. There are no other primary governments with which the District has a significant relationship.

**B. Basis of Presentation**

The District's basic financial statements consist of the government-wide statements on all of the activities of the government and the fund financial statements (individual major funds and combined non-major funds). The financial statements have been prepared in accordance with governmental accounting standards.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

***Government-wide Financial Statements***

The government-wide financial statements include the statement of net position and the statement of activities for all activities of the government. As a general rule, the effect of interfund activity has been removed from these statements. The government-wide presentation focuses primarily on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

***Governmental Activities*** represent programs which normally are supported by intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

***Fund Financial Statements***

The District uses funds, both major and non-major, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Emphasis of fund reporting is on the major fund level in the governmental category. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the provision of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The District's current operations require the use of the governmental category. The fund types used by the District are described as follows:

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

Governmental activities presented as Governmental Funds in the fund financial statements:

*General Fund* - This fund is the general operating fund of the District. It is used to account for all financial resources of the District except for those required to be accounted for in another fund. The General Fund is always a major fund.

*Special Revenue Funds* - These funds are used to account for financial resources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

The following is a brief description of each Special Revenue Fund's purpose:

**Major Special Revenue Funds**

***Restore Louisiana***

Restore Louisiana funds are provided by the Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) in the aftermath of the 2016 flooding to help aid impacted businesses and/or non-profit organizations through a lending program.

***Federal Highways Administration***

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development (LDOT) to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

***Strategic Highway Safety Plan***

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway safety planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the LDOT to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the LDOT.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

***Non-Major Special Revenue Funds***

***Economic Development Administration***

The Economic Development Administration Fund accounts for planning grants to promote economic development in the District. Eighty percent of the funds are provided by the United States Department of Commerce with the remaining twenty percent provided from local sources.

***Delta Regional Authority***

The Delta Regional Authority Fund is used to identify, develop, and implement programs and activities that will help educate local stakeholders about the potential uses of the Delta Regional Authority.

***Ouachita Council of Governments***

The Ouachita Council of Governments Fund accounts for local funds provided by the Ouachita Council of Governments. Revenues are used to fund public transportation projects within the parish.

***Federal Transit Authority***

The Federal Transit Authority Fund accounts for federal funds provided through the Ouachita Council of Governments for the planning of public transportation in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

***Regional Human Service Contract***

This fund accounts for federal funds provided through the Louisiana Department of Transportation and Development via Ouachita Council of Governments. The Human Service Transit Plan Committee addresses transit efficiency level planning and recommends policies to the Technical Advisory Committee and Transportation Policy Committee regarding the implementation of transit solutions.

***EDA Cares Act***

The EDA Cares Act Fund accounts for federal funds provided by the United States Department of Commerce to fund activities to prevent, prepare for, and respond to the coronavirus pandemic and address economic injury as a result of coronavirus.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**C. Basis of Accounting and Measurement Focus**

**Government-Wide Financial Statements:**

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

**Fund Financial Statements:**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers funds to be available if they are collected within 60 days of the fiscal year end. Intergovernmental and other Grants have been treated as susceptible to accrual.

The District uses the following practices in recognizing and reporting revenues and expenditures in the governmental fund types:

***Revenues***

Entitlements and shared revenues are recorded as unrestricted at the time of receipt or earlier if the accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

***Expenditures***

Salaries are recorded as incurred. Principal and interest on long-term obligations are recognized when due. Compensated absences are recognized when benefits are earned by the employee.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

*Other Financing Sources (Uses)*

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**D. Budgets**

*General Budget Policies*

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

The District adopts budgets for the general fund and all special revenue funds. However, the budgets prepared for fiscal year 2023 were based by funding source instead of by fund. The fiscal year 2023 budget was revised June 21, 2023.

Appropriations (unexpended budget balances) lapse at year-end.

*Encumbrances*

Encumbrance accounting is not employed in governmental funds.

*Budgetary Basis of Accounting*

All governmental fund budgets are prepared on the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the District. Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the District. All budget revisions are approved by the Board of Directors.

**E. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

**F. Short Term Interfund Receivables/Payables**

During the course of operation, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**G. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**H. Capital Assets**

Capital assets, which include land, building, machinery and equipment, and furniture and fixtures, are reported in the governmental activities column in the government-wide financial statements. The capitalization threshold for all movable capital assets is \$1,000 per unit. All purchased capital assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Donated capital assets are valued at their fair market value on the date received. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized.

Depreciation on all capital assets has been provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are 30 years for buildings, 5 years for furniture and fixtures, and 5 to 7 years for office equipment.

**I. Compensated Absences**

Full-time employees of the District earn up to 15 days of vacation leave each year, depending on length of service. Regular, part-time employees earn prorated vacation leave based on hours worked and length of continuous service. Vacation leave may accumulate up to 30 days, with unused accumulated leave time being paid to employees upon termination of employment, at the employee's current rate of pay. Payments at separation, however, will not exceed the number of days accrued each year. Sick leave for full-time employees is earned at the rate of eight hours per month. Unused sick leave may accumulate with no limit; however, no compensation will be paid upon termination of employment.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 1 - Summary of Significant Accounting Policies (continued)**

**J. Net Position and Fund Equity**

In the government-wide Statement of Net Position under ASC 958-205, equity is classified as net position and is displayed in three primary components:

Net investment in capital assets – consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings related to the acquisition, construction, or improvement of those assets.

Restricted – consists of net resources with constraints placed on their use by either external groups (such as creditors, grantors, contributors, or other governments) or laws through constitutional provisions or enabling legislation.

Unrestricted – consists of all other net resources that are not otherwise defined as net investment in capital assets or restricted.

When an expense is incurred for which both restricted and unrestricted net position may be applied, it is the District's informal policy to first apply restricted net position.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Restricted fund balance has limitations imposed by creditors, grantors, contributors, or by enabling legislation or constitutional provisions. Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four categories.

The District has not established a formal policy regarding the order of spending fund balances that are restricted, committed, or assigned. The District's informal policy for spending prioritization of fund balances is that restricted would receive top priority, followed by committed. Assigned would receive the least priority and would be authorized to be spent only if adequate funds were available. If expenditures incurred exceed the amounts that have been restricted, committed, or assigned to a specific purpose, amounts unassigned would be reduced to eliminate the deficit.

**K. Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**L. Use of Estimates**

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

**Note 2 - Cash and Cash Equivalents**

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2023, the District has cash and cash equivalents (book balances) totaling \$1,467,793 as follows:

Demand Deposits	\$ 1,467,593
Cash Equivalents	-
Petty Cash	<u>200</u>
Total	<u>\$ 1,467,793</u>

***Custodial credit risk – deposits.*** These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At year-end, the bank balance on the District's deposits was \$1,469,304. Of the total bank balance, \$250,000 was covered by federal depository insurance (GASB Category 1).

***Credit risk.*** Under state law the District may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. The District's investments consist of money market funds; therefore, the District is exposed to no credit risk.

***Concentration of credit risk.*** The District does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentrations.

***Investment rate risk.*** The District manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2023**

**Note 3 - Receivables**

Receivables at June 30, 2023, are as follows:

<u>Program</u>	<u>Funding Agency</u>	<u>Amount</u>
General Fund		\$ 20,674
Special Revenue Funds		
Strategic Highway Safety Plan	Ouachita Council of Governments	19,940
Federal Highways Administration	Ouachita Council of Governments	42,635
Total Major Special Revenue Funds		<u>62,575</u>
Nonmajor Special Revenue Funds		
Federal Transit Authority	Ouachita Council of Governments	431
Total Nonmajor Special Revenue Funds		<u>431</u>
Total – All Funds		<u>\$ 83,680</u>

**Note 4 - Changes in Capital Assets**

Changes in capital assets for the year ended June 30, 2023, are as follows:

<u>Governmental Activities</u>	<u>Balance 6/30/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2023</u>
<b>Non-Depreciable Assets:</b>				
Land	\$310,421	-	-	\$310,421
<b>Depreciable Assets:</b>				
Buildings	883,507	-	-	883,507
Building Improvements	53,798	-	-	53,798
Furniture and Equipment	82,098	5,432		87,530
Less: Accumulated Depreciation	(274,735)	(39,982)	-	(314,717)
<b>Net Depreciable Assets</b>	<u>744,668</u>			<u>710,118</u>
<b>Capital Assets Net</b>	<u>\$1,055,089</u>			<u>\$1,020,539</u>

Depreciation expense was \$39,982 for this fiscal year and \$37,965 for the prior year.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 5 - Restricted Asset**

A twenty-year mortgage is being held by the United States Department of Commerce's Economic Development Administration on the building purchased in part with grant funds. This mortgage commenced on January 16, 2015. Payment(s) by North Delta to the Economic Development Administration will occur upon the use, transfer, or alienation of the property in violation of the grant agreement. If there are no such violations, then the mortgage will be cancelled on January 16, 2035. A liability has not been recorded in the financial statements due to this repayment being deemed remote.

Originally, this \$948,000 grant, along with \$245,928 in local funding, was provided by the Economic Development Administration to purchase the \$1,193,928 property (\$310,421 in land and \$883,507 in building) for the North Delta Innovation and Technology Disaster Recovery Center (the Center). The Center is to be used to help support and address the needs of distressed communities experiencing adverse economic changes that may occur suddenly or over time, and generally result from industrial or corporate restructuring, new Federal laws or requirements, reduction in defense expenditures, depletion of natural resources, or natural disaster.

The Center is included in capital assets on the Statement of Net Position in the amount of \$946,056 (\$1,193,928 in costs less \$247,872 in accumulated depreciation) as of June 30, 2023. The restricted portion is estimated to be \$751,168, the federally funded portion (79.4%) of net book value.

**Note 6 - Accounts and Other Payables**

Payables at June 30, 2023, associated with governmental funds consisted of accounts and other payables of \$16,493.

**Note 7 - Compensated Absences**

At June 30, 2023, employees of the District have accumulated and vested \$38,717 of employee leave benefits.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 8 - Interfund Assets/Liabilities**

Balances due from/to other funds are listed by fund for the year ended June 30, 2023:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Funds		
General Fund	\$ 63,006	\$ -
Special Revenue Funds		
Strategic Highway Safety Plan	-	19,940
Federal Highways Administration	-	42,635
Nonmajor Funds		
Special Revenue Funds		
Federal Transit Authority	-	431
Total	<u>\$ 63,006</u>	<u>\$ 63,006</u>

These interfund balances are the result of cash transfers among funds to cover negative cash balances.

**Note 9 - Retirement System**

Substantially all employees of the District are eligible to participate in the Deferred Compensation Plan for Public Employees. For 2023, participants may contribute up to one hundred percent of their gross salary, not exceeding \$18,000 or \$24,000 if the participant is at least 50 years of age. The District will match up to five percent of their salary on their behalf.

The District's total payroll during the fiscal year ending June 30, 2023, was \$611,569. Employee contributions totaled \$30,516 and employer contributions totaled \$30,516.

**Note 10 - Restore Louisiana**

Restore Louisiana funds were provided by the Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) in the aftermath of the 2016 flooding to help aid impacted businesses and/or non-profit organizations through a lending program.

In June of 2023, the Cooperative Endeavor Agreement between the District and the Louisiana Office of Community Development was terminated and closed. The remaining funds totaling \$876,047 are available for use by the District without restrictions.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2023

**Note 11 - Leases**

**Operating Leases** – The District is a party to the following operating leases:

The District has annual operating lease agreements for the following office equipment:

- Kyocera Copier. Monthly lease payments of \$359 for 36 months beginning in July 2021.
- Postage machine and scales. Quarterly payments are \$314 for 36 months beginning in May 2022.

Future minimum lease payments under these agreements are \$5,564 in fiscal year 2024.

The District leased a portion of its building to Faith and Hope Independent Living through December 2022. Rental income totaled \$24,000 for the year ended June 30, 2023.

**Note 12 - Interfund Transfers**

There were no interfund transfers for the year ended June 30, 2023.

North Delta receives administrative fees in association with various projects. Often, these projects are funded with federal or state funds which are restricted for that project. The administrative fees, however, are not included in that restriction.

**Note 13 - Dual Roles of Staff and Related Party Transactions**

The Executive Director of the District also serves as Executive Secretary of the Ouachita Council of Governments (OCOG). The District has contracted with OCOG to provide technical assistance in carrying out OCOG's federal and local program activities. For the year ended June 30, 2023, the District recorded \$121,190 of revenues from OCOG.

**Note 14 - Litigation and Claims**

**Litigation** – At June 30, 2023, the District was not involved in any litigation, nor were there any claims pending which might have a material impact on the financial statements.

**Grant Disallowances** – The District participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. District management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Note 15 - Compensation of Board Members**

The District's Board of Directors serve without compensation but are reimbursed transportation expenses at the current IRS mileage rate.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2023**

**Note 16 - Subsequent Events**

Management has evaluated subsequent events through December 20, 2023, the date which the financial statements were available to be issued. There were no material subsequent events that require recognition or additional disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION  
(PART B)**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual  
General Fund**

For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grant - State of Louisiana	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,000	43,600	64,388	20,788
Redistricting	45,000	90,000	90,000	
Rental Income	24,000	24,000	24,000	-
<b>Total revenues</b>	<u>70,000</u>	<u>157,600</u>	<u>178,388</u>	<u>20,788</u>
<b>Expenditures</b>				
Salaries	8,000	8,000	10,420	(2,420)
Fringe	10,000	10,000	10,391	(391)
Travel	1,300	1,300	2,418	(1,118)
Operating Supplies	1,400	1,400	1,815	(415)
Operating Services	15,500	50,000	35,352	14,648
Capital Outlay	150,700	16,015	359	15,656
<b>Total expenditures</b>	<u>186,900</u>	<u>86,715</u>	<u>60,755</u>	<u>25,960</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(116,900)	70,885	117,633	46,748
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	(116,900)	70,885	117,633	46,748
<b>Fund balance (deficit) at beginning of year</b>	<u>519,645</u>	<u>544,122</u>	<u>544,122</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 402,745</u>	<u>\$ 615,007</u>	<u>\$ 661,755</u>	<u>\$ 46,748</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual  
Restore Louisiana**

For the Year Ended June 30, 2023

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Office of Community Development	\$ -	\$ -	\$ -	\$ -
Loan payments received	177,400	159,000	160,493	1,493
<b>Total revenues</b>	<u>177,400</u>	<u>159,000</u>	<u>160,493</u>	<u>1,493</u>
<b>Expenditures</b>				
Salaries	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Supplies	-	-	-	-
Operating Services	-	-	-	-
Contracted Services	-	-	-	-
Other Administrative Expenses	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	177,400	159,000	160,493	1,493
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	177,400	159,000	160,493	1,493
<b>Fund balance (deficit) at beginning of year</b>	<u>703,617</u>	<u>715,554</u>	<u>715,554</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 881,017</u>	<u>\$ 874,554</u>	<u>\$ 876,047</u>	<u>\$ 1,493</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual  
Strategic Highway Safety Plan  
For the Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
U.S. Department of Transportation	\$ 211,669	\$ 239,500	\$ 237,139	(2,361)
Miscellaneous	-	-	8,066	8,066
<b>Total revenues</b>	<u>211,669</u>	<u>239,500</u>	<u>245,205</u>	<u>5,705</u>
<b>Expenditures</b>				
Salaries	125,298	145,298	126,779	18,519
Fringe	19,725	19,725	37,341	(17,616)
Travel	1,200	1,200	25,570	(24,370)
Operating Supplies	3,050	3,050	6,090	(3,040)
Operating Services	60,111	70,227	49,425	20,802
Capital Outlay	2,285	-	-	-
<b>Total expenditures</b>	<u>211,669</u>	<u>239,500</u>	<u>245,205</u>	<u>(5,705)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual  
Federal Highways Administration  
For the Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
U.S. Department of Transportation	\$ 297,020	\$ 294,071	\$ 297,020	\$ 2,949
Ouachita Council of Governments	74,255	73,518	74,255	737
<b>Total revenues</b>	<u>371,275</u>	<u>367,589</u>	<u>371,275</u>	<u>3,686</u>
<b>Expenditures</b>				
Salaries	197,174	197,174	213,196	(16,022)
Fringe	41,200	41,200	59,131	(17,931)
Travel	2,500	2,500	11,036	(8,536)
Operating Supplies	6,360	6,360	10,684	(4,324)
Operating Services	119,271	120,355	77,228	43,127
Other Administrative Expenses	4,770	-	-	-
<b>Total expenditures</b>	<u>371,275</u>	<u>367,589</u>	<u>371,275</u>	<u>(3,686)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**OTHER SUPPLEMENTARY INFORMATION**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**

**Nonmajor Governmental Funds**

For the Year Ended June 30, 2023

	<b>Economic Development Administration</b>	<b>Ouachita Council of Governments</b>	<b>Federal Transit Authority</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
U.S. Department of Commerce	143,500	-	-
U.S. Department of Transportation	-	-	45,296
Other Federal grants	-	-	-
Ouachita Council of Governments	-	35,613	11,322
Membership dues	26,404	-	-
Admin fees	-	-	-
<b>Total revenues</b>	<u>169,904</u>	<u>35,613</u>	<u>56,618</u>
<b>Expenditures</b>			
Salaries	64,060	35,613	32,265
Fringe	39,592	-	9,109
Travel	7,389	-	1,700
Operating services	50,206	-	11,897
Operating supplies	7,154	-	1,647
Other costs	1,503	-	-
Grants to subrecipients	-	-	-
<b>Total expenditures</b>	<u>169,904</u>	<u>35,613</u>	<u>56,618</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-
<b>Other financing sources/(uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources/(uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	-	-	-
<b>Fund balances at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Delta Regional Authority</b>	<b>Regional Human Service Contract</b>	<b>EDA Cares Act</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	143,500
-	15,008	-	60,304
22,000	-	94,968	116,968
-	-	-	46,935
-	-	-	26,404
33,951	-	-	33,951
<u>55,951</u>	<u>15,008</u>	<u>94,968</u>	<u>428,062</u>
44,765	8,552	75,918	261,173
4,184	2,415	-	55,300
781	451	7,798	18,119
5,539	3,149	2,473	73,264
682	441	8,779	18,703
-	-	-	1,503
-	-	-	-
<u>55,951</u>	<u>15,008</u>	<u>94,968</u>	<u>428,062</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

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

For the Year Ended June 30, 2023

	<b>Balance 06/30/2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 06/30/2023</b>
<b>Capital assets</b>				
Land	\$ 310,421	\$ -	\$ -	\$ 310,421
Buildings	883,507	-	-	883,507
Building Improvements	53,798	-	-	53,798
Furniture and Equipment	82,098	5,432	-	87,530
<b>Total</b>	<b>\$ 1,329,824</b>	<b>\$ 5,432</b>	<b>\$ -</b>	<b>\$ 1,335,256</b>
<b>Investment in capital assets</b>				
<b>Major funds</b>				
General Fund	\$ 84,075	\$ 5,432	\$ -	\$ 89,507
Restore	1,755	-	-	1,755
Strategic Highway Safety Plan	2,892	-	-	2,892
Federal Highways Administration	38,659	-	-	38,659
<b>Nonmajor Funds</b>				
Economic Development Administration	1,196,514	-	-	1,196,514
EDA Cares Act	1,015	-	-	1,015
Council of Governments	3,284	-	-	3,284
Federal Transit Authority	1,447	-	-	1,447
Regional Human Service Contract	44	-	-	44
Delta Regional Authority	139	-	-	139
<b>Total</b>	<b>\$ 1,329,824</b>	<b>\$ 5,432</b>	<b>\$ -</b>	<b>\$ 1,335,256</b>

**NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INC**

**MONROE, LOUISIANA**

**Schedule of Compensation, Reimbursements, Benefits**

**and Other Payments to Agency Head**

**For the Year Ended June 30, 2023**

Agency Head

Doug Mitchell, Executive Director

Salary \$ 137,545

Benefits

Benefits - Insurance 15,280

Benefits - Retirement 6,877

Reimbursements 1,537

Total Benefits 23,694

Total \$ 161,239

See accompanying notes and auditors' report.

**REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*  
AND THE UNIFORM GUIDANCE**

# CAMERON, HINES & COMPANY

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*Certified Public Accountants*

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

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Delta Regional Planning and Development District, Incorporated, (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2023.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 the 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.

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

West Monroe, Louisiana  
December 20, 2023

*Cameron Hines & Company (APAC)*

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited North Delta Regional Planning and Development District, Incorporated's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

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

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance sections of our report.

We are required to be independent of the District 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 each major federal program. Our audit does not provide a legal determination of the District'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 District's federal programs.

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

*Auditors' 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 District'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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting 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 judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement 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 District'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 District'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 District'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 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

**Board of Directors**

**North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

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 Auditors' 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.

West Monroe, Louisiana  
December 20, 2023

*Cameron Hines & Company (APAC)*

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
**Monroe, Louisiana**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2023**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME</b>	<b>Federal AL Number</b>	<b>Pass - Through Grantor's I.D. Number</b>	<b>Passed Through to Subrecipients</b>	<b>2023 Expenditures</b>
<b>United States Department of Commerce</b>				
Direct Program				
Economic Development - Support for Planning Organizations	11 302	N/A	-	\$ 70,000
Economic Development Cluster:				
Economic Adjustment Assistance	11 307	N/A	-	94,968
Passed-Through Louisiana Department of Transportation and Development				
Economic Adjustment Assistance	11 307	N/A	-	<u>73,500</u>
Total Economic Development Cluster				<u>168,468</u>
Total United States Department of Commerce				<u>238,468</u>
<b>United States Department of Transportation</b>				
Passed-Through the Ouachita Council of Governments				
Highway Planning & Construction	20.205	H.013551	-	237,139
Highway Planning & Construction	20.205	H.972462.1	-	<u>297,020</u>
				534,159 *
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	PL 80-37-22	-	45,296
Formula Grants for Rural Areas	20 509	PL 80-37-22	-	10,005
Transit Services Programs Cluster.				
Enhanced Mobility of Seniors and Individuals with Disabilities	20 513	PL 80-37-22	-	<u>5,003</u>
Total Transit Services Programs Cluster				<u>5,003</u>
Total United States Department of Transportation				<u>594,463</u>
<b>Delta Regional Authority</b>				
Delta Local Development District Assistance	90 202	N/A	-	<u>22,000</u>
Total Delta Regional Authority				<u>22,000</u>
<b>Department of Housing and Urban Development</b>				
Community Development Block Grants	14.228	N/A	-	<u>20,674</u>
Total Department of Housing and Urban Development				<u>20,674</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 875,605</u></b>

See Notes to Schedule of Expenditures of Federal Awards.

\* Indicates Major Federal Program

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

**1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) presents the federal award activity of the North Delta Regional Planning and Development District, Incorporated, (the District) 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 the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

**2: BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District’s basic financial statements for the year ended June 30, 2023. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3: INDIRECT COST RATE**

The District did not elect to use the 10% de minimis indirect cost rate.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2023

We have audited the financial statements of North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 2023, and have issued our report thereon dated December 20, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2023, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness  yes  no

Significant Deficiencies not considered to be  
Material Weaknesses  yes  no

Compliance

Compliance Material to Financial Statements  yes  no

B. Federal Awards

Material Weakness Identified  yes  no

Significant Deficiencies not considered to be  
Material Weaknesses  yes  no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unmodified  Modified

Disclaimer  Adverse

Are there findings required to be reported in accordance with the Uniform Guidance? No

C. Identification of Major Programs:

Name of Federal Program (or cluster): Highway Planning and Construction

A.L. Number(s): 20.205

Dollar threshold used to distinguish between Type A and Type B Programs:  
\$750,000

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? No

Section II- Financial Statement Findings – No matters were reported.

Section III- Federal Award Findings and Questioned Costs – No matters were reported.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Corrective Action Plan**

For the Year Ended June 30, 2023

There were no findings for the year ended June 30, 2023.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Summary Status of Prior Year Findings**

For the Year Ended June 30, 2023

**Internal Control and Compliance Material to the Financial Statements**

No prior year findings.

**Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Management Letter**

No management letter was issued.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

*Independent Accountants' Report on  
Applying Agreed-Upon Procedures*

*For the Year Ended June 30, 2023*



# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

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

To the Board of Directors of North Delta Regional Planning and Development District, Inc.  
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's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022, through June 30, 2023. North Delta Regional Planning and Development District, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

North Delta Regional Planning and Development District, Inc. has 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 LLA's SAUPs for the fiscal period July 1, 2022, through June 30, 2023. Additionally, 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 associated findings are as follows:

### 1) *Written Policies and Procedures*

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- 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:<sup>1</sup>
- 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

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<sup>1</sup> For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

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***<sup>2</sup>, 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.

**Findings:** The District's policies and procedures did not address twenty-three of the required topics listed above.

## ***2) Board or Finance Committee***<sup>3</sup>

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- 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

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<sup>2</sup> The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

<sup>3</sup> These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

- 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<sup>4</sup>, 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<sup>5</sup> 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.<sup>6</sup>

**Findings:** No exceptions noted.

### 3) *Bank Reconciliations*

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- 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<sup>7</sup> (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.

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<sup>4</sup>Proprietary fund types are defined under GASB standards and include enterprise and internal service funds. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary operations that are not required to be budgeted under the Local Government Budget Act.

<sup>5</sup> R.S. 24:513 (A)(1)(b)(iv) defines public funds.

<sup>6</sup> No exception is necessary if management's opinion is that the cost of taking corrective action for findings related to improper segregation of duties or inadequate design of controls over the preparation of the financial statements being audited exceeds the benefits of correcting those findings.

<sup>7</sup> Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

**Findings:** No exceptions noted.

**4) Collections (excluding electronic funds transfers)<sup>8</sup>**

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- A. Obtain a listing of deposit sites<sup>9</sup> 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<sup>10</sup> 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.<sup>11</sup>
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

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<sup>8</sup> The Collections category is not required to be performed if the entity has a third-party contractor performing all collection functions (e.g., receiving collections, preparing deposits, and making deposits).

<sup>9</sup> A deposit site is a physical location where a deposit is prepared and reconciled.

<sup>10</sup> A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office. For school boards only, the practitioner should consider the deposit site and collection location to be the same if there is a central person (secretary or bookkeeper) through which collections are deposited.

<sup>11</sup> The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

- 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<sup>12</sup> 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.

**Findings:** No exceptions noted.

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

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- 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.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

- 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

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<sup>12</sup> As required by Louisiana Revised Statute 39:1212.

- 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.

**Findings:** No exceptions noted.

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

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- 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<sup>13</sup>. 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 #7B 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)<sup>14</sup>. 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.

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<sup>13</sup> Including cards used by school staff for either school operations or student activity fund operations.

<sup>14</sup> For example, if 3 of the 5 cards selected were fuel cards, transactions would only be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #7B were fuel cards, procedure #7C would not be applicable.

**Findings:** No exceptions noted.

**7) *Travel and Travel-Related Expense Reimbursements*<sup>15</sup> (excluding card transactions)**

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- 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](http://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.

**Findings:** No exceptions noted.

**8) *Contracts***

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- 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<sup>16</sup> (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

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<sup>15</sup> Non-travel reimbursements are not required to be inspected under this category.

<sup>16</sup> If the entity has adopted the state Procurement Code, replace “Louisiana Public Bid Law” with “Louisiana Procurement Code.”

- 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.

**Findings:** No exceptions noted.

### ***9) Payroll and Personnel***

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- A. Obtain a listing of employees and officials<sup>17</sup> 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<sup>18</sup> 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 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.

**Findings:** No exceptions noted.

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<sup>17</sup> "Officials" would include those elected, as well as board members who are appointed.

<sup>18</sup> Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

## 10) *Ethics*<sup>19</sup>

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- 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.

**Findings:** This procedure is not applicable to this entity.

## 11) *Debt Service*<sup>20</sup>

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- 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).

**Findings:** This procedure is not applicable to this entity.

## 12) *Fraud Notice*<sup>21</sup>

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- 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.

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<sup>19</sup> The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the procedures should be performed.

<sup>20</sup> This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

<sup>21</sup> Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs and the notice is available for download at [www.la.gov/hotline](http://www.la.gov/hotline)

- 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.

**Findings:** No exceptions noted.

### ***13) Information Technology Disaster Recovery/Business Continuity***

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- 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.

**Findings:** We performed the procedure and discussed the results with management.

### ***14) Prevention of Sexual Harassment<sup>22</sup>***

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- 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).

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<sup>22</sup> While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, 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.

**Findings:** This procedure is not applicable to this entity.

### ***Management's Response***

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We agree with the results of the procedures and will address the identified exceptions.

We were engaged by North Delta Regional Planning and Development District, Inc. 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 North Delta Regional Planning and Development District, Inc. 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 performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
December 20, 2023