

**THE ASSIST AGENCY, INC.**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/1/10

**THE ASSIST AGENCY, INC.**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
The Assist Agency, Inc.  
Crowley, Louisiana

We have audited the accompanying financial statement of financial position of The Assist Agency, Inc. (a nonprofit organization) as of December 31, 2009, and the related statement of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organizations' management. Our responsibility is to express an opinion on these financial statements based on my audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for my opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Assist Agency, Inc. as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2010, on our consideration of The Assist Agency, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of The Assist Agency, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, LLC  
(Certified Public Accountants)

Lafayette, Louisiana  
June 21, 2010

THE ASSIST AGENCY, INC.

STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2009

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 101,207
Accounts Receivable	63,816
Other Receivables	91,269
Investments in Partnerships	100
Prepaid Expenses	6,328
Notes Receivable - Current Portion	27,068
Allowance for Uncollectible Notes Receivable	<u>(26,139)</u>
Total Current Assets	<u>263,649</u>

FIXED ASSETS

Furniture and Equipment	144,563
Vehicles	21,626
Less: Accumulated Depreciation	<u>(140,398)</u>
Net Fixed Assets	<u>25,791</u>

TOTAL ASSETS

\$ 289,440 ✓

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 429
Note Payable	3,363
Accrued Payroll	1,859
Payroll Tax Liabilities	1,392
Other Payables	2,607
Current Portion of Accrued Disallowances and Contingencies	<u>26,403</u>
Total Current Liabilities	<u>36,053</u>

OTHER LIABILITIES

Accrued Compensated Absences	16,671
Security Deposits	<u>1,450</u>
Total Other Liabilities	<u>18,121</u>

TOTAL LIABILITIES

54,174

NET ASSETS

Unrestricted	233,866
Temporarily Restricted Net Assets	<u>1,400</u>
Total Net Assets	<u>235,266</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 289,440 ✓

The Accompanying Notes are an Integral Part of These Statements.

THE ASSIST AGENCY, INC.

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009

**CHANGES IN UNRESTRICTED NET ASSETS:**

**UNRESTRICTED REVENUES AND SUPPORT**

Contributions	\$ 68,954
Interest Income	534
Partnership Income	19,330
Rental Income	4,400
Developer Fee Income	116,894
Other	<u>40,283</u>
Total Unrestricted Revenues and Support	250,395

**NET ASSETS RELEASED FROM RESTRICTIONS**

Program Restrictions Satisfied	<u>703,293</u>
Total Revenues	<u>953,688</u>

**EXPENSES**

Program Activities:

Community Services Block Grant Program	238,530
Community Services Block Grant Program ARRA	14,122
Homeless Grant Program	15,421
United Way Emergency Assistance Program	7,733
Emergency Food and Shelter Program	8,600
Emergency Food and Shelter Program ARRA	3,800
United Way Pharmaceutical	6,238
J&K Hope Center	114,854
LA Community Housing Development	23,465
Other Program Activities	<u>54,731</u>
Total	487,494

Management and General	355,930
Fundraising Activities	<u>866</u>
Total Expenses	<u>844,290</u>

**INCREASE IN UNRESTRICTED NET ASSETS** 109,398

**CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:**

Grants	679,203
Contributions	24,090
Net Assets Released From Restrictions	<u>(703,293)</u>

**INCREASE IN TEMPORARILY RESTRICTED NET ASSETS** -

**INCREASE IN NET ASSETS** 109,398

**NET ASSETS AT BEGINNING OF PERIOD** 125,868

**NET ASSETS AT END OF PERIOD** \$ 235,266

The Accompanying Notes are an Integral Part of These Statements.

**THE ASSIST AGENCY, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>PROGRAM ACTIVITIES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Compensation and Related Expenses:				
Salaries	\$ 293,142	\$ 193,912	\$ -	\$ 487,054
Employee Benefits				
Payroll Taxes	25,231	16,626	-	41,857
Pension Expense	1,594	3,044	-	4,638
Group Insurance	10,712	3,660	-	14,372
Compensated Absences	-	4,755	-	4,755
Total	<u>330,679</u>	<u>221,997</u>	-	<u>552,676</u>
Administrative Fees	-	5,128	-	5,128
Advertising	37	61	-	98
Automobile Expenses	3,445	10,400	-	13,845
Bank Charges	-	369	-	369
Community Food	7,303	-	-	7,303
Contract Labor	-	2,905	-	2,905
Depreciation	5,530	4,935	-	10,465
Donations	-	50	-	50
Dues and Subscriptions	-	3,165	-	3,165
Emergency Assistance	40,448	-	-	40,448
Fundraising	-	-	866	866
Insurance	2,226	14,075	-	16,301
Interest Expense	-	775	-	775
Audit and Professional Fees	-	40,947	-	40,947
Meeting Expenses	-	2,519	-	2,519
Miscellaneous Expense	354	9,768	-	10,122
Office Expense/Supplies	16,440	10,904	-	27,344
Penalties and Fines	-	374	-	374
Postage	1,075	734	-	1,809
Registration Fees	-	1,633	-	1,633
Rent Expense	47,371	20,773	-	68,144
Repairs and Maintenance	5,730	421	-	6,151
Telephone	14,623	2,038	-	16,661
Travel	3,734	1,959	-	5,693
Utilities	8,499	-	-	8,499
Totals	<u>\$ 487,494</u>	<u>\$ 355,930</u>	<u>\$ 866</u>	<u>\$ 844,290</u>

The Accompanying Notes are an Integral Part of These Statements.

**THE ASSIST AGENCY, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in Net Assets	\$ 109,398
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By Operating Activities:	
Depreciation	10,465
Change in Assets and Liabilities:	
Increase in Accounts Receivable	(40,684)
Increase in Other Receivable	(66,061)
Decrease in Prepaid Insurance	2,097
Decrease in Accounts Payable	(2,898)
Decrease in Insurance Note Payable	(311)
Increase in Payroll Related Liabilities	4,911
Increase in Accrued Compensated Absences	4,756
Decrease in Accrued Disallowances and Contingencies	<u>(18,027)</u>
Net Cash Provided By Operating Activities	<u>3,646</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of Fixed Assets	(967)
Principal Payments Received on RBEG Program Loans	<u>1,558</u>
Net Cash Provided By Investing Activities	<u>591</u>
NET INCREASE IN CASH	4,237
CASH AND EQUIVALENTS, BEGINNING OF PERIOD	<u>96,970</u>
CASH AND EQUIVALENTS, END OF PERIOD	<u>\$ 101,207</u>

The Accompanying Notes are an Integral Part of These Statements.



**THE ASSIST AGENCY, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations** – The Assist Agency, Inc. is a non-profit corporation chartered by the State of Louisiana on March 15, 1976. The Primary function of The Assist Agency, Inc. is to provide services to low-income, handicapped and homeless individuals in the form of weatherization assistance, emergency food and shelter, food distribution, low-income housing assistance and other related social and emergency services in Acadia, Vermilion and Jefferson Davis Parishes. The Board of Directors governs the operations of the Organization and those Directors receive no compensation for their services.

**Financial Statement Presentation** –The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Basis of Accounting** - The financial statements of The Assist Agency, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Contributions** - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

**Income Taxes** - The Assist Agency, Inc. is a not-for-profit Organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from Louisiana income tax. Income determined to be unrelated business income is taxable.

**Donor Restricted Funds** – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the program restrictions satisfied.

**Property and Equipment** – Property and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of property and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency. In addition, the Organization currently uses equipment whose title is held by the Louisiana Department of Labor under the Community Services Block Grant. The total cost of this equipment is \$52,237. Depreciation is computed using the straight-line method over the assets' useful lives. Depreciation expense was \$10,465 for the year ended December 31, 2009.

**Cash and Cash Equivalents** – For purposes of the Statement of Cash Flows, the Organization considers all investments purchased with an original maturity of three months or less to be cash equivalents, excluding permanently restricted cash and cash equivalents.

**Federal Financial Awards** - Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis, and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Grants and Other Unrestricted Revenues and Support. Related contract receivables are referred to as accounts receivable in the statement of financial position.

THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

**Donated Services** – The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. At December 31, 2009, there were no material donated services.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Functional Allocation of Expenses** - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Advertising Costs** – The Organization uses advertising to promote its programs among the individuals it serves. The cost of this advertising is expensed as incurred. Advertising costs for the year ended December 31, 2009, was \$98.

(B) TEMPORARILY RESTRICTED NET ASSETS

Net Assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

Community Services Block Grants	\$ 486,305
ARRA Community Services Block Grants	20,172
Homeless Shelter Grant	12,408
Emergency Shelter National Board Program	8,600
ARRA Emergency Shelter National Board Program	3,800
United Way - Emergency Relief	8,250
United Way - Pharmaceuticals	12,840
United Way - Emergency Assistance	3,000
HUD Supportive Housing Program	96,485
HUD HOME Investment Partnership Program	51,433
	<u>\$ 703,293</u>

(C) ACCOUNTS RECEIVABLE

At December 31, 2009 accounts receivable was composed of the following:

Community Services Block Grant	\$ 20,665
Homeless Shelter Grant	8,010
LA Housing Finance Agency	20,189
HUD Special Needs Assistance	8,398
Other	6,554
	<u>\$ 63,816</u>

**THE ASSIST AGENCY, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**(C) ACCOUNTS RECEIVABLE – continued...**

The Organization generally does not require collateral, and the majority of its receivables are unsecured. The carrying amount for accounts receivable approximates fair value.

**(D) ACCRUED COMPENSATED ABSENCES**

Employees earn from six to eighteen days each of annual leave and sick leave each year, depending on their length of service. The maximum amount of annual leave an employee is allowed to carry over is 120 hours (15 days). Upon termination, employees are paid for all unused annual leave (up to 120 hours). Accordingly an accrual has been made for accumulated annual leave as of December 31, 2009.

**(E) PENSION PLAN**

The Organization contributes to a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE). All employees of the Organization are eligible to participate. The Organization contributes up to 3.00% of each employee's compensation for the calendar year to a SIMPLE IRA for each employee who has at least \$5,000 in compensation for the previous year. Pension expense for the year ended December 31, 2009 was \$4,638.

**(F) ACCRUED ALLOWANCES AND CONTINGENCIES**

At December 31, 2009, the Organization owed the following amounts to grantors and other vendors:

In prior years, the Organization received services from an Architect for services performed on various housing projects of the Organization. No action was taken during the year to clear these amounts due.

	<u>\$ 26,403</u>
Total Amounts Owed Grantors and Other Governments	26,403
Less: Current Portion	<u>(26,403)</u>
Long-term Portion of Debt owed to Grantors and Other Governments	<u>\$ -</u>

**(G) INVESTMENTS IN LIMITED PARTNERSHIPS**

On December 15, 1995, the Organization entered into a limited partnership known as Southwind Apartments, ALPIC, as managing general partner. The partnership owns and operates a multi-family housing facility in Jefferson Davis Parish, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the Home Affordable Rental Housing Program. The Organization has an equity position of .50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

**THE ASSIST AGENCY, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**(G) INVESTMENTS IN LIMITED PARTNERSHIPS – continued...**

On October 23, 1997, the Organization entered into a limited partnership known as Westfield Apartments, ALPIC as managing general partner. The partnership owns and operates a multi-family housing facility in Jefferson Davis Parish, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of .50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On September 21, 2000, the Organization entered into a limited partnership known as Acadian Place Apartments, ALPIC as managing general partner. The partnership was formed to develop multi-family housing in Church Point, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of .01% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On September 21, 2000, the Organization entered into a limited partnership known as Southern Apartments Partnership, as managing general partner. The partnership was formed to develop multi-family housing in Iota, Louisiana, for use and occupancy by individuals and families of low to moderate income, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of 2.50% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On May 15, 2006, the Organization entered into a limited partnership known as Bobby Smith Subdivision I Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On May 15, 2006, the Organization entered into a limited partnership known as Bobby Smith Subdivision II Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex in Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

On March 15, 2007, the Organization entered into a limited partnership known as South Church Point Subdivision Limited Partnership, as managing general partner. The partnership was formed to develop, build, own and operate a scattered site residential housing complex in Acadia Parish, for the purposes of providing affordable housing, in accordance with the terms and conditions of participation in the HOME Affordable Rental Housing Program. The Organization has an equity position of .005% in the partnership. However, as a general partner, the Organization is potentially liable for all the debts of the partnership.

The Organization is paid monthly for services provided to the partnerships. For the year ended December 31, 2009, the Organization received \$19,330 for these services. The Organization also received developer fees in the amount of \$116,894 related to the Bobby Smith Subdivision I & II project and the South Church Point Subdivision project.

THE ASSIST AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009

(H) NOTES RECEIVABLE

During 2001, the Organization loaned \$30,000 that it received from the USDA – Rural Development under the Rural Business Enterprise Grant (RBEG) Program. Funds under this program may only be loaned to approved entities and are non-transferable. The funds were loaned to a small business at 7.00% for 115 months. The monthly payment is \$594.04 with a balance of \$26,139 at December 31, 2009.

\$ 26,139

During 2004, the Organization loaned \$7,500 that it received from the USDA – Rural Development under the Rural Business Enterprise Grant (RBEG) Program. Funds under this program may only be loaned to approved entities and are non-transferable. The funds were loaned to a small business at 7.00% for 60 months. The monthly payment is \$148.51 with a balance of \$928 at December 31, 2009. At year-end, the market value of this note approximated the reported cost.

929

Total Revolving Loans Receivable

27,068

Less: Current Portion

(27,068)

Long Term Portion of Revolving Loans Receivable

\$ -

The allowance for uncollectible receivables is the total of the note in the amount of \$26,139 which has been determined potentially uncollectible due to a failure to receive payments and the bankruptcy of the debtor.

Net Notes Receivable at December 31, 2009 are as follows:

Total Revolving Loans Receivable	\$ 27,068
Less: Allowance for Uncollectible Loans Receivable	<u>(26,139)</u>
Net Total Revolving Loans Receivable	<u>\$ 929</u>

(I) NOTE PAYABLE

During 2009, the Organization financed its insurance premiums with an unsecured note payable bearing interest at 7.19%. The balance due at December 31, 2009 was \$3,363 due within the next year; therefore, the note payable is presented as a current liability in these financial statements.

(J) CASH FLOW DISCLOSURES

For the year ended December 31, 2009, the Organization paid interest totaling \$775.

During 2009, the Organization financed its insurance premiums with a note payable in the amount of \$6,204.

**THE ASSIST AGENCY, INC.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**(K) CONCENTRATIONS OF CREDIT RISK**

The Organization receives funding from the U.S. Department of Health and Human Services in the form of Community Services Block Grant funds that are passed through the Louisiana Department Labor, Office of Workforce Development. During 2009, the Organization received \$486,305 of Community Services Block Grants and \$20,172 in ARRA Community Service Block Grants. This amount represents 51% of total revenues and support received by the Organization for the year ended December 31, 2009. A change in this funding could substantially affect the operations of the Organization.

**(L) RELATED PARTY TRANSACTION**

In June 2008, Friends of ASSIST, a 501(c)(3) Organization sharing a common board of directors with The Assist Agency, Inc. was formed. In 2009, The Assist Agency, Inc. advanced a total of \$91,269 in cash and Organizational expense payments on behalf of the Friends of ASSIST. The Assist Agency, Inc. intends to collect the amount and it is therefore classified as a current asset in the amount of \$91,269 as of December 31, 2009.

**(I) FINANCIAL INSTRUMENTS**

Financial instruments that potentially subject The Assist Agency, Inc. to concentrations of credit risk consist principally of temporary cash investments. The Organization places its temporary cash investments with one high quality financial institution. At times amounts may be in excess of FDIC insurance limits. As of December 31, 2009, the Organization had no significant concentrations of credit risk.

The fair values of The Assist Agency, Inc.'s financial instruments are as follows:

Cash and short-term investments – The carrying amount approximates fair value because of the short maturities of those investments.

Long-term liabilities – Fair value approximates carrying value since states rates are similar to rates currently available to the Organization for debt with similar terms and remaining maturities.

**(J) NONCOMPLIANCE WITH GRANTOR RESTRICTIONS**

Financial awards from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

**(K) SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 21, 2010, which is the date the financial statements were available to be issued.

THE ASSIST AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	Amounts to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
Passed through the Louisiana Department of Labor, Office of Workforce Development:				
Community Services Block Grants:				
CSBG Subgrant	93.569 *	2008N0039	\$ 126,244	\$ -
CSBG Subgrant	93.569 *	2009N0039	360,061	-
ARRA CSBG Subgrant	93.710	2009N0039(ARRA)	20,172	-
Passed through the LA Department of Social Services:				
Temporary Assistance for Needy Families -				
EITC Outreach and Free Tax Assistance Grant	93.558	CFMS672206	17,000	-
Passed through the United Way of Acadiana:				
Emergency Food and Shelter Grant	97.024	Phase 27	8,600	-
ARRA Emergency Food and Shelter Grant	97.114	Phase AR	3,800	-
<b>U.S. Department of Housing and Urban Development</b>				
Supportive Housing Program:				
Supportive Housing Grant	14.235	LA48B700012	71,544	-
Supportive Housing Grant	14.235	LA0009B6H000801	24,941	-
Passed through the LA Department of Social Services and the Acadia Parish Police Jury:				
Emergency Shelter Grant	14.231	CFMS665938	4,398	-
Emergency Shelter Grant	14.231	CFMS679198	8,010	-
Passed through the Louisiana Housing Finance Agency:				
HOME Investment Partnership Program Grant	14.239	N/A	<u>51,433</u>	<u>-</u>
Total Expenditures			<u>\$ 696,203</u>	<u>\$ -</u>

\* - denotes a major program

NOTE:

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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## 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

\* A PROFESSIONAL CORPORATION

JOE D. HUTCHINSON, CPA \*\*  
M. TROY MOORE, CPA \*\*  
MICHAEL C. DEHART, CPA, CVA, MBA \* +  
+ RETIRED

To the Board of Directors  
The Assist Agency, Inc.  
Crowley, Louisiana

We have audited the financial statements of The Assist Agency, Inc. (a nonprofit organization), as of and for the year ended December 31, 2009, and have issued our report thereon dated June 21, 2010. 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.



### Internal Control Over Financial Reporting

STEPHANIE A. BLANK, CPA  
KRISTIE C. BOUDREAUX, CPA  
ERIC J. BROUSSARD, CPA  
ROBERT T. DUCHARME, II, CPA  
CHRISTINE K. DUNN, CPA  
JUDITH FAULK, CPA  
MARY PATRICIA KEELEY, CPA  
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STUART SONNIER, CPA  
DAMIAN H. SPIESS, CPA, CFP  
ROBIN G. STOCKTON, CPA  
BRIDGET B. TILLEY, CPA, MT  
ABBY T. TRAHAN, CPA, MS  
TINA B. VIATOR, CPA

In planning and performing our audit, we considered The Assist Agency, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of The Assist Agency, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of The Assist Agency, Inc.'s internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management, others within the organization, federal awarding agencies, pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document, therefore its distribution is not limited.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, LLC  
(Certified Public Accountants)

Lafayette, Louisiana  
June 21, 2010

# WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Board of Directors  
The Assist Agency, Inc.  
Crowley, Louisiana

### Compliance

We have audited the compliance of The Assist Agency, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Assist Agency, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on The Assist Agency, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Assist Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on The Assist Agency, Inc.'s compliance with those requirements.

In our opinion, The Assist Agency, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.



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## Internal Control Over Compliance

Management of The Assist Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered The Assist Agency, Inc.'s internal control over compliance with the requirements that could have a direct material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Assist Agency, Inc.'s internal control over compliance.

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

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

This report is intended solely for the information and use of the Board of Directors, management, others within the organization, federal awarding agencies, pass-through entities and the Louisiana Legislative Auditor and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, LLC  
(Certified Public Accountants)

Lafayette, Louisiana  
June 21, 2010

**THE ASSIST AGENCY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2009**

We have audited the financial statements of The Assist Agency, Inc. as of and for the year ended December 31, 2009, and have issue our report thereon dated June 21, 2010. 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 Comptroller General of the United States. Our audit of the financial statements of December 31, 2009 resulted in an unqualified opinion.

***Section I Summary of Auditors' Reports***

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

Internal Control

Significant Deficiencies	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Noncompliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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**b. *Federal Awards***

Major Programs Identification

The Assist Agency, Inc. at December 31, 2009, had one major program:

- Department of Health and Human Services – Passed through the Louisiana Department of Labor, Office of Workforce Development- Community Services Block Grant CFDA No. 93.569

Low-Risk Auditee

The Assist Agency, Inc. is not considered a low-risk auditee for the year ended December 31, 2009.

Major Programs - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2009.

**THE ASSIST AGENCY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
YEAR ENDED DECEMBER 31, 2009**

Auditor's Report - Major Programs

An unqualified opinion has been issued on The Assist Agency, Inc.'s compliance for its major programs as of and for the year ended December 31, 2009.

Significant Deficiencies – Major Program

There were no significant deficiencies noted during the audit of the major federal programs.

***Section II - Financial Statement Findings***

There were no findings in the current year.

***Section III - Federal Awards Findings and Questioned Costs***

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal programs.

**THE ASSIST AGENCY, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2009**

08-1 Finding: Timely Submission of Audited Financial Statements  
Status: This finding is resolved.

**THE ASSIST AGENCY, INC.**

**MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2009**

This section is not applicable in the current year.