

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION

Financial Statements
For the Years Ended December 31, 2014 and 2013



GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
FINANCIAL REPORT
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

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INDEPENDENT AUDITORS' REPORT

Board of Directors of
Greater Ouachita Coalition
Providing AIDS Resources and Education

Report on the Financial Statements

We have audited the accompanying financial statements of the Greater Ouachita Coalition Providing AIDS Resources and Education (GoCare), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of GoCare, as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the accompanying other financial information consisting of the schedule of compensation, reimbursements, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of GoCare's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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* in considering GoCare's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 25, 2015

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
STATEMENTS OF FINANCIAL POSITION

<u>ASSETS</u>	December 31,	
	2014	2013
Current Assets:		
Cash and Cash Equivalents	\$ 865,485	\$ 650,610
Grants Receivable	51,602	154,424
340B Receivable	161,356	165,438
Prepaid Expenses	10,906	-
Due from Related Party	9,832	1,505
Total Current Assets	1,099,181	971,977
 <u>TOTAL ASSETS</u>	 \$ 1,099,181	 \$ 971,977
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts Payable	\$ -	\$ 58,468
Accrued Expenses	5,339	7,412
Total Current Liabilities	5,339	65,880
Net Assets		
Unrestricted	1,093,842	906,097
 <u>TOTAL LIABILITIES AND NET ASSETS</u>	 \$ 1,099,181	 \$ 971,977

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

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
STATEMENTS OF ACTIVITIES

	For the Years Ended December 31,	
	2014	2013
<u>Support and Revenue:</u>		
Federal Grant Funding	\$ 727,098	\$ 1,196,390
Non Governmental Grant	7,750	10,731
Contributions	9,461	11,513
Rental Income	4,200	4,200
Special Events Income	19,680	-
340B Revenue	923,773	1,011,432
Other	17,491	10,374
Total Support and Revenue	1,709,453	2,244,640
<u>Expenses:</u>		
Program Services	1,316,705	1,663,462
Supporting Services	205,003	184,718
Total Expenses	1,521,708	1,848,180
<u>Changes in Net Assets</u>	187,745	396,460
<u>Net Assets - Unrestricted at Beginning of Year</u>	906,097	509,637
<u>NET ASSETS - UNRESTRICTED AT END OF YEAR</u>	\$ 1,093,842	\$ 906,097

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

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	Program Services					
	OPH	Ryan White	HOPWA	Title III	PREP	340B
Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-
Continuing Education	374	308	-	-	-	-
Cleaning	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	154
Office Expense	214	580	-	599	-	-
Professional Fees	-	-	-	134,152	-	-
Postage	360	928	-	-	-	-
Property Tax	-	-	-	-	-	-
Telephone	-	3,341	-	-	-	-
Utilities	-	3,397	-	-	-	-
Direct Assistance:						
Health Support	-	8,241	-	40,706	-	-
Housing	-	-	33,689	-	-	-
Medicine	-	-	-	-	-	534,382
Transportation	-	71,228	-	-	-	-
Utilities	-	-	-	-	-	-
Other	498	-	-	-	-	-
Educational Materials	2,945	-	-	-	-	-
Equipment Purchase	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Equipment Repairs	-	-	-	-	-	232
Insurance	-	-	-	-	-	-
Health Insurance	-	26,459	-	4,085	-	6,085
Workman's Compensation	-	4,679	-	2,745	-	-
Rent	-	10,500	-	-	-	-
Contract Labor	-	-	-	-	-	-
Salaries & Wages	-	187,502	-	78,779	-	49,937
Retirement	-	2,278	-	-	-	325
Payroll Taxes	-	15,329	-	8,304	-	2,965
Travel	840	21,562	-	3,595	-	2,013
Special Event	-	-	-	-	-	-
Total Expenses, year ended December 31, 2014	\$ 5,231	\$ 356,332	\$ 33,689	\$ 272,965	\$ -	\$ 596,093
Total Expenses, year ended December 31, 2013	\$ 5,585	\$ 387,376	\$ 84,293	\$ 495,351	\$ 14,753	\$ 553,199

Program Services					Supporting Services	Totals	
PHP	STRUMU	GMWC	Medicaid	Broadway Cares	Local	2014	2013
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,283	\$ 1,283	\$ 496
-	-	-	-	-	300	300	1,727
-	-	-	-	-	314	996	300
-	-	-	-	-	4,154	4,154	4,091
-	-	-	-	-	421	575	1,329
-	-	2,824	-	-	13,936	18,153	13,554
-	-	3,300	-	-	8,750	146,202	50,813
-	-	-	-	-	5,705	6,993	6,481
-	-	-	-	-	-	-	-
-	-	-	-	-	8,528	11,869	12,612
-	-	-	-	-	2,720	6,117	5,722
-	-	-	-	-	526	49,473	90,148
3,173	1,405	-	-	-	150	38,417	93,047
-	-	-	-	-	-	534,382	553,199
-	-	-	-	-	7,569	78,797	69,233
310	1,872	-	-	439	341	2,962	6,777
-	-	19,729	-	-	245	20,472	12,591
-	-	-	-	-	-	2,945	3,136
-	-	-	-	-	-	-	-
-	-	-	-	-	4,262	4,262	4,073
-	-	-	-	-	210	442	1,706
-	-	-	-	-	20,964	20,964	14,377
-	-	-	-	-	7,597	44,226	44,637
-	-	315	-	-	(2,202)	5,537	7,034
-	-	-	-	-	21,180	31,680	31,680
-	-	-	-	-	1,200	1,200	285,883
-	-	16,694	-	-	74,596	407,508	442,726
-	-	-	-	-	589	3,192	3,296
-	-	1,433	-	-	6,471	34,502	38,009
-	-	893	-	-	927	29,830	43,500
-	8	-	-	-	14,267	14,275	6,003
<u>\$ 3,483</u>	<u>\$ 3,285</u>	<u>\$ 45,188</u>	<u>\$ -</u>	<u>\$ 439</u>	<u>\$ 205,003</u>	<u>\$ 1,521,708</u>	
<u>\$ 3,070</u>	<u>\$ 9,774</u>	<u>\$ 34,418</u>	<u>\$ 73,135</u>	<u>\$ 2,508</u>	<u>\$ 184,718</u>		<u>\$ 1,848,180</u>

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

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
STATEMENTS OF CASH FLOWS

	For the Years Ended	
	December 31,	
	<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities:		
Changes in Net Assets	\$ 187,745	\$ 396,460
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by Operating Activities:		
Increase in:		
Grants Receivable	102,822	(52,818)
Other Receivable	4,082	(119,234)
Prepaid Expenses	(10,906)	-
Due from Related Party	(8,327)	(408)
Increase (Decrease) in:		
Accounts Payable	(58,468)	19,239
Accrued Expenses	(2,073)	1,196
<u>Net Cash Provided by Operating Activities</u>	<u>214,875</u>	<u>244,435</u>
<u>Cash and Cash Equivalents, Beginning of Year</u>	<u>650,610</u>	<u>406,175</u>
<u>CASH AND CASH EQUIVALENTS, END OF YEAR</u>	<u>\$ 865,485</u>	<u>\$ 650,610</u>

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

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Note 1 - Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

The purpose of the Greater Ouachita Coalition Providing AIDS Resources and Education (GoCare) is to provide educational and direct services in order to stop the spread of HIV disease and assist HIV-infected individuals and their families.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities 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.

Basis of Accounting

The financial statements of GoCare have been prepared on the accrual basis and, accordingly, reflect all significant receivables and payables.

Basis of Presentation

FASB Accounting Standards Codification (ASC) section 958-205 *Not-for-Profit Entities, Presentation of Financial Statements* establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of GoCare and/or passage of time. As of December 31, 2014 and 2013, there were no temporarily restricted net assets.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by GoCare. Generally, the donors of these assets permit GoCare to use all of, or part of, the income earned on the related investments for general or specific purposes. As of December 31, 2014 and 2013, there were no permanently restricted net assets.

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Note 1 - Nature of Activities and Summary of Significant Accounting Policies (Con't)

Cash and Cash Equivalents

GoCare considers all highly liquid investments with an original maturity of three months or less to be cash equivalents

Grants Receivable

Grants receivable represent amounts that have been expensed for grant purposes and are to be reimbursed in full by the grantor and have been promised over the next twelve months.

Economic Dependency

GoCare receives over 43% of its support through federal government grant funding and another 53% from its 340B Drug Program. The continued yearly renewal of these grants and continuation of the 340B drug program are vital to the continuation of the facility.

Note 2 - Cash and Cash Equivalents

GoCare maintains its cash balances in one local financial institution. The bank statement balances total \$882,520 as of December 31, 2014. Accounts at the financial institution are insured by the Federal Deposit Insurance Corporation up to a total of \$250,000 for all accounts combined per institution. GoCare's bank accounts are not fully covered by the FDIC.

Note 3 - Income Taxes

GoCare is a nonprofit corporation exempted from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made; however, should the organization engage in activities unrelated to its exempt purpose, taxable income could result. The organization had no material unrelated business income for the years ended December 31, 2014 and 2013. The earliest income tax year that is subject to examination is 2011.

Note 4 - 340B Medication Program

GoCare entered into a new agreement commencing July 1, 2010 with Reliant Healthcare to stock prescription medications for the purpose of distribution to GoCare clientele. GoCare purchases the prescriptions from Morris and Dickson and Reliant holds and distributes them upon receipt of a valid doctor's prescription. The agreement allows for GoCare to receive reimbursement for the cost of the medication sold as well as 70% of the gross profit from the sale.

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

Note 5 - Lease Expense

GoCare is obligated under a lease agreement for the building in which it operates. The annual lease is subject to automatic renewal and the monthly payment is \$2,640. The original lease was amended in August 2010 to change the physical location being leased but leaving amount per month to remain the same. The rental expense was \$31,680 for the years ended December 31, 2014 and 2013.

Future minimum rental commitments are as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2015	\$ 31,680
2016	31,680
2017	<u>13,200</u>
Total	<u>\$ 76,560</u>

Note 6 - Related Party Transactions

Go Care shares a building and staff with Bayou Care Housing. GoCare received \$4,200 for Bayou Care Housing's share of rent in 2014 and 2013. Also, Bayou Care paid GoCare administration fees in the amount of \$4,540 and \$6,765 for the years ending December 31, 2014 and 2013, respectively.

Note 8 - Subsequent Events

Subsequent events have been evaluated through June 25, 2015, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

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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 of
Greater Ouachita Coalition
Providing AIDS Resources and Education

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 Greater Ouachita Coalition Providing AIDS Resources and Education (GoCare), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2015.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered GoCare's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GoCare's internal control. Accordingly, we do not express an opinion on the effectiveness of GoCare'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 GoCare's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether GoCare's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under the *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 14-1.

GoCare's Response to Findings

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

Purpose of this Report

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 25, 2015

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

Board of Directors of
Greater Ouachita Coalition
Providing AIDS Resources and Education

Report on Compliance for Each Major Federal Program

We have audited Greater Ouachita Coalition Providing AIDS Resources and Education's (GoCare) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of GoCare's major federal programs for the years ended December 31, 2014 and 2013. GoCare's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of GoCare's major federal programs based on our audits of the types of compliance requirements referred to above. We conducted our audits 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 GoCare's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audits provide a reasonable basis for our opinion on compliance for each major federal program. However, our audits do not provide a legal determination on GoCare's compliance.

Opinion on Each Major Federal Program

In our opinion, GoCare complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned cost for the years ended December 31, 2014 and 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 14-1. Our opinion on the major program is not modified with respect to this matter.

GoCare's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. GoCare's response was not subjected to the auditing procedures applied in the audit of noncompliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 14-1 to be a significant deficiency.

GoCare's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. GoCare's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Our consideration of the 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 significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
June 25, 2015

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unmodified opinion on the financial statements of the Greater Ouachita Coalition Providing AIDS Resources and Education (GoCare).
2. One significant deficiency was disclosed during the audit of the financial statements to be reported in the Report on Internal Control Over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards* and Independent Auditors' Report On Compliance With Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133. The significant deficiency was not deemed to be a material weakness.
3. No instances of noncompliance material to the financial statements of Greater Ouachita Coalition Providing AIDS Resources and Education, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. One significant deficiency was disclosed during the audit of the major federal award programs in the Independent Auditors' Report On Compliance With Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Greater Ouachita Coalition Providing AIDS Resources and Education expressed an unmodified opinion on all major federal programs.
6. There was one audit finding relative to the major federal award programs for GoCare.
7. The programs tested as a major program included the U.S. Department of Health and Human Services, CFDA Nos. 93.917.
8. The threshold for distinguishing between Types A and B programs was \$300,000.
9. GoCare does qualify to be a low-risk auditee.

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION SCHEDULE OF
FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

14-1 Time and Effort Support

Condition:

During the audit, it was noted that GoCare did not maintain personnel activity reports to document and support amounts that GoCare was being reimbursed for from federal grants.

Criteria:

Personnel Activity Reports are to be filled out by any employee that has any portion of their salary paid from federal funds. These reports should be signed off by the employee and appropriate supervisor noting that the allocation is appropriate for the time period covered by the reports.

Effect:

GoCare could be reimbursed for more or less salaries than it is entitled to.

Recommendation:

All employees should fill out appropriate time records allocating time spent per funding source and have supervisory approval of that allocation. This record should then be used to request appropriate reimbursement from the grantor.

Response:

GoCare will begin having employees filling out activity reports per payroll period allocating their respective time to each funding source. Their supervisor will then review and sign off on and send to the person responsible for grant billings to properly allocate for reporting and reimbursement purposes.

FINDINGS - FINANCIAL STATEMENT AUDIT

None

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Federal Grants/Pass Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Expenditures</u>
U.S. Department of Housing and Urban Development			
Office of Public Health			
Housing Opportunities for Persons With AIDS	14.241		\$ 40,457
 U.S. Department of Health and Human Service			
Office of Public Health			
HIV Care Formula Grants	93.917		356,332*
 Ryan White Part C Outpatient EIS Program	 93.918	 H76HA00696	 272,965
Office of Public Health			
HIV Prevention Activities - Health Department Based	93.940	CDC Prevention	50,419
 <u>TOTAL</u>			 <u>\$ 720,173</u>

*Denotes Major Federal Assistance Program.
See accompanying Notes to Schedule of Expenditures of Federal Awards

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS FOR THE YEAR ENDED DECEMBER 31, 2014

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Greater Ouachita Coalition Providing AIDS Resources and Education (GoCare). The GoCare reporting entity is defined in Note 1 to GoCare's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to GoCare's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

Internal Control and Compliance Material to the Financial Statements

No findings in prior year.

Internal Control and Compliance Material to Federal Awards

No findings in prior year.

Management Letter

No management letter was issued.

**GREATER OUACHITA COALITION
PROVIDING AIDS RESOURCES AND EDUCATION
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2014**

Salary and Expense Account	\$ 49,292
Per Diem Allowance	-
Benefits - Insurance	7,616
Benefits - Retirement	-
Vehicle provided by government	-
Travel	1,360
Registration Fees	-
Conference Travel	-
Continuing professional education fees	-
	<hr/>
	<u><u>\$ 58,268</u></u>