

**MINUTES OF PUBLIC MEETING AND THE BOARD MEETING OF
WASHINGTON PARISH COUNCIL ON AGING**

A public meeting and Board of Directors meeting of the Washington Parish Council on Aging was held on January 26, 2024 meeting. The meeting commenced at 2:00 p.m. and was called to order by Mr. Douglas Coon. The board was led in invocation by Rev. Louis Smith and the Pledge of Allegiance by Mr. Raymond Tate.

A roll call of attendance was made. Present were: Mr. Jim Kemp, Ms. Madia Thomas, Ms. Bernice Crain, Ms. Jackie Fortenberry, Ms. Louise Topps, Rev. Louis Smith, Mr. Douglas Coon, Ms. Wanderlyn Weary, Ms. Sarah Howard, Mr. Raymond Tate, Ms. Deborah McCloud, Ms. Linda Manning, Ms. Ann Daughdrill and Mr. Alton Cryer. Also present were Ms. Leona Magee, Executive Director, Ms. Samantha Penton, Finance Director, as well as Charles M. “Chuck” Hughes, Jr., Attorney. Accordingly, a quorum was declared present, and the meeting opened for business.

Minutes of the regular meeting of December 15, 2023, were presented and read. After discussion, motion was made and seconded to approve the minutes. Motion passed unanimously.

Ms. Magee led the board in a review and approval of the budget-to- actual financial information. Information was previously submitted to the board via mail and was reviewed at the meeting. The resolution for acceptance of the budget-to-actual report was read verbatim by Ms. Samantha Penton, reflecting actual expenditures to be \$259,938.98 and actual revenues totaling \$688,441.60 as of December 31, 2023. Information regarding the profit and loss was reviewed the balance sheet for the November and December period for the council including particular and specific expenditures. After discussion, motion was made and seconded to approve the budget-to-actual report and motion passed unanimously.

Discussion was held concerning the program reports for November and December 2023. Ms. Penton led the board in a review of this information, which had been previously submitted to the board members via mail. Work is active the council’s service territory for congregate meals, home-delivered meals, homemaker information and assistance, material aid, medical alert, in-home respite, nutritional education, outreach, telephoning and transportation. After discussion, motion was made and seconded to approve the program reports as submitted. Motion passed unanimously.

Discussion was held concerning the GOEA quarterly reports, with Ms. Magee noting the need for the council to approve these reports for submission to the GOEA. After discussion and review, motion was made and seconded to approve the reports as submitted. Motion passed unanimously.

Board Chairman, Douglas Coon, called for public participation and comment, there being none, the regular meeting of the board continued.

Discussion was held concerning resolutions, with Ms. Magee and Board Chairman Mr. Coon represented that none were needed. Accordingly, the board turned to old business. Discussion

was held concerning the upcoming adoption of the milage rate. Ms. Magee made a presentation to the board concerning the milage rate, indicating that she had been in discussions with the Washington Parish Assessor's Office regarding same. The recommendation from Ms. Magee, as well as based on information available and discussions with the Assessor's Office, is that the council not roll the tax milage forward this year. Auditors have not yet reviewed the assessments but Ms. Magee and staff are working closely with them. After discussion and consideration of all factors, motion was made and seconded to not roll the milage forward this year. Motion passed unanimously.

Ms. Magee made a presentation to the board regarding the Franklinton meal site. Work is nearly completed on the site and it appears as though the construction will come in well under budget. The building appears to be in excellent shape and it's the hope of the staff and all present that the next board meeting to be held in March can be located at that office. A media event and grand opening is being discussed and planned. Additional discussions were held among the board concerning what appears to be an excellent result for this project.

Ms. Magee led the board in a discussion of new business and introduced Mr. Chris Johnson, CPA, MBA with Hebert & Johnson accounting firm. Mr. Johnson introduced himself to the board again and led the board in a review of the audited financial statements which he presented to the board. Mr. Johnson indicated that the audit was a "totally clean" audit reflecting strong internal controls with no adverse findings on the bookkeeping and finances of the Council. He noted that there is a \$208,997 increase from last year in assets, reflecting a good indication that the Council's financial condition has improved and solidly managed. Mr. Johnson led the board in a review of the government-wide financial statements, fund financial statements, as well as notes to the financial statements and additional technical information. The board reviewed the statement of net position as well as the statements of revenue, expenditures and changes in fund balances. In summary, Mr. Johnson noted that the Council appears to be in excellent condition with very solid financial conditions, with no adverse findings. Note was made that the Council will enact additional written policies and procedures for ethics including a manual as well as an informational technology policy including anti-virus practices. Discussion was held concerning bank statement reconciliation policies and an improved process for mailing of checks. Note was made to ensure that there is 100% training in ethics and sexual harassment policies and training for all employees and directors and that the sexual harassment policy be placed on the Council's website. Overall, Mr. Johnson noted that the audit was excellent and congratulated the staff for an excellent job well done, noting that the WPCOA audit is one of the favorite one he conducts because of the high quality of the financial work done here.

Ms. Magee led the board in a discussion of additional business with the directors engaging in further discussion about the exciting news on the Franklinton congregate site, with everyone present looking forward to the grand opening. Discussion was held concerning drug and alcohol training done with employees as well as developments concerning the Austin Street location under proposed lease to the City of Bogalusa.

In closing, Ms. Magee welcomed Ms. Linda Martin back as well as Mr. Coon and Mr. Kemp, wishing them and everyone present good health. Discussion was held concerning an office by

Lowes an energy efficient washer and dryers, on a needs base income level. Applications were being taken across the capital area for this worthy program.

There being no further business to come before the board, motion was made and seconded to adjourn. Motion passed unanimously and the meeting was adjourned.

Respectfully submitted,

Charles M. Hughes, Jr.