



**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,
ST. TAMMANY, & TANGIPAHOA PARISHES**

SCHEDULES OF INDIRECT (OVERHEAD) AND BENEFITS COSTS

June 30, 2023



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INDEPENDENT AUDITORS' REPORT

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines, St. Bernard
St. Charles, St. John the Baptist, St. Tammany, & Tangipahoa Parishes
New Orleans, Louisiana

Opinion

We have audited the accompanying Schedules of the Commissioners of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John, St. Tammany, and Tangipahoa Parishes (the "Commission"), as of and for the year ended June 30, 2023, and the related notes to these Schedules, which collectively comprise the Commission's basic Schedules as listed in the table of contents.

In our opinion, the Schedules referred to above present fairly, in all material respects, the indirect cost allocation rates, overhead costs, and benefits costs of the Commission for the year ended June 30, 2023 in accordance with the basis of Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (Part 225).

Basis for Opinion

We conducted our audit in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (Part 225). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Commission, 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 opinion.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (Part 225). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

In preparing these Schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the year end, including any currently know information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether these Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (Part 225) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on these Schedules.

In performing an audit in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments* (Part 225), 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 these Schedules.
- 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 Commission'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 these Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

Report on the Schedules of Indirect Costs

We have audited the accompanying Schedules of Indirect (Overhead) and Benefit Cost Allocation Rates, Indirect (Overhead) Costs, and Benefits Costs (the Schedules) of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany, & Tangipahoa Parishes (the Commission) for the year ended June 30, 2023, and the related notes to the Schedules.

Basis of Accounting

We draw attention to Note 3 to the Schedules, which describe the basis of accounting. The Schedules are prepared by the Commission in accordance with the financial reporting practices permitted by Part 225, which is a modified basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Part 225. Our opinion is not modified with respect to this matter.

Restriction of Use

This report is intended solely for the information and use of the Commissioners and management of the Commission and the Louisiana Department of Transportation and other applicable (or interested) Federal Agencies and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana

October 17, 2023

**Regional Planning Commission for Jefferson, Orleans,
Plaquemines, St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Schedule of Indirect (Overhead) and Benefits Cost Allocation Rates
For the Year Ended June 30, 2023**

INDIRECT (OVERHEAD)*		Overhead indirect costs	\$ <u> </u> -
		Direct salaries	1,189,923
		Overhead allocation rate	0.000%
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BENEFITS		Benefits indirect costs	\$ <u> 1,031,246 </u>
		Direct salaries	1,189,923
		Benefits allocation rate	86.665%
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TOTAL ALLOCATION RATE AS A PERCENTAGE OF DIRECT SALARIES			86.665%
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*Note: The current year Indirect (overhead) expenditures of \$423,971 were offset by prior year excess interim reimbursement.

The accompanying notes are an integral part of this schedule.

**Regional Planning Commission for Jefferson, Orleans,
Plaquemines, St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Schedule of Indirect (Overhead) Costs
For the Year Ended June 30, 2023**

Description	Costs As Submitted	Costs Questioned	Costs Unresolved	Total
Indirect salaries	\$ 76,157	\$ -	\$ -	\$ 76,157
Depreciation-auto, furniture and equipment	10,723	-	-	10,723
Contract labor	49,366	-	-	49,366
Rent and utilities	39,284	-	-	39,284
Audit	43,000	-	-	43,000
Insurance	30,252	-	-	30,252
Computer support	81,942	-	-	81,942
Reproduction and publications	6,720	-	-	6,720
Administrative consultants	1,500	-	-	1,500
Automobile - gas, insurance, maintenance and parking	31,546	-	-	31,546
Office supplies	9,182	-	-	9,182
Legal	7,833	-	-	7,833
Dues and subscriptions	16,804	-	-	16,804
Travel, parking and meeting	9,555	-	-	9,555
Telephone	5,400	-	-	5,400
Equipment rental and maintenance	4,147	-	-	4,147
Public notices	559	-	-	559
Excess interim reimbursement	(423,971)	-	-	(423,971)
Totals	\$ -	\$ -	\$ -	\$ -
DIRECT SALARIES				\$ 1,189,923
INDIRECT (OVERHEAD) ALLOCATION RATE				0.000%

The accompanying notes are an integral part of this schedule.

**Regional Planning Commission for Jefferson, Orleans,
Plaquemines, St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Schedule of Benefits Costs
For the Year Ended June 30, 2023**

Description	Costs As Submitted	Costs Questioned	Costs Unresolved	Total
Pension	\$ 581,049	\$ -	\$ -	\$ 581,049
Health and life insurance	173,539	-	-	173,539
Staff leave	288,260	-	-	288,260
FICA and Medicare	28,252	-	-	28,252
Worker's compensation	6,338	-	-	6,338
Employee welfare	1,380	-	-	1,380
Excess interim reimbursement	(47,572)	-	-	(47,572)
Totals	\$ 1,031,246	\$ -	\$ -	\$ 1,031,246
DIRECT SALARIES				\$ 1,189,923
SALARIED BENEFITS ALLOCATION RATE				86.665%

The accompanying notes are an integral part of this schedule.

**Regional Planning Commission for Jefferson, Orleans,
Plaquemines, St. Bernard, St. Charles, St. John the Baptist,
St. Tammany, & Tangipahoa Parishes
Notes to Schedules**

Note 1 - REPORTING ENTITY

The Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the Commission) was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature through Louisiana Revised Statutes 33:131-140. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. Plaquemines Parish was officially made a member of the Commission on July 1, 1997. Tangipahoa Parish was officially made a member of the Commission on July 22, 2013. St. Charles Parish and St. John the Baptist Parish were officially made members of the Commission on May 3, 2017.

The Commission is composed of forty-one (41) members, five each from the eight member parishes and the Secretary of the Louisiana Department of Transportation and Development. A chairman is elected from the membership body. Members who are elected officials serve without pay. The mission of the Commission is to prepare and maintain a continuing regional development plan. The plan is based on studies of physical, social, economic, and governmental conditions and trends in the regional area.

Note 2 - ACCOUNTING SYSTEM

The Commission maintains the accounting system on an electronic data processing system using the modified accrual basis of accounting. An adequate audit trail exists that allows cost data to be traced to supporting documentation.

Note 3 – BASIS OF ACCOUNTING AND INDIRECT AND BENEFIT COST PLAN

The Commission maintains an approved indirect and benefit cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited. The costs are accounted for on the modified accrual basis of accounting which is in accordance with the provisions of Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, *Cost Principles for State, Local, and Indian Tribal Governments*.

The Commission's indirect and benefit cost plan states only direct salaries that share in all benefits be utilized in the calculation of the Benefits Allocation Rate and the Overhead Allocation Rate.