

COUNCILS ON AGING (COA)

§1151. Establishment of Parish Councils on Aging

A. Issuance of Charters

Charters for the establishment of parish voluntary Councils on Aging (COA) are issued by the Secretary of State upon the approval of applications by the Governor's Office of Elderly Affairs (GOEA) pursuant to R.S. 46:1602. Immediately upon issuance of the charter by the Secretary of State, each COA is authorized to receive public funds from any governmental or political subdivision. Such funds shall be subject to audit by the GOEA and the legislative auditor, or his duly appointed representative.

B. Governance

1. The functions of each COA shall comply with the objectives of state laws and shall be governed by the policies and regulations established by the GOEA. Copies of such policies and regulations shall be furnished to each COA by the GOEA prior to their effective date.
2. Each COA shall be voluntary as to its membership and as to all plans, programs and activities, and each shall be non-profit making and politically non-partisan and non-factional and shall be non-sectarian.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:87.2(E), 46:932(8), 46:1601, 46:1602, 46:1605.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Office of Elderly Affairs, LR 25:1467 (August 1999), amended LR 42: 1508 (September 2016)

3. When the GOEA determines, as a result of monitoring activities or reports from any source, that a COA, through action or inaction of its governing body, is jeopardizing the welfare of the citizens of that parish, or is in violation of the requirements of this policy manual or other state regulations, the following steps shall be taken:
 - a. The GOEA shall require a meeting with the governing body to discuss the issues in question.
 - b. The GOEA may require additional written information and/or records from the COA.
 - c. The GOEA shall issue written guidelines and/or recommendations for the COA in order to remedy the issues under question.
 - d. The GOEA shall provide technical assistance, as requested by the COA and deemed appropriate by the GOEA, in order to facilitate resolution of those issues.
 - e. In the event a COA refuses to follow the GOEA's guidelines and/or recommendations to resolve said issues, the GOEA may institute procedures to revoke that COA's charter.

C. Duties and Functions

1. Each COA shall:
 - a. collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in the parish;

- b. keep abreast of the latest developments in these fields of activity throughout the state and nation;
 - c. interpret its findings to the citizens of the parish;
 - d. provide for a mutual exchange of ideas and information on the parish and state level;
 - e. conduct public meetings to make recommendations for needed improvements and additional resources;
 - f. promote the welfare of aging people when requested to do so;
 - g. coordinate and monitor the services of other local agencies serving the aging people of the parish;
 - h. assist and cooperate with the GOEA; and
 - i. make recommendations relevant to the planning and delivery of services to the elderly of the parish.
2. Each COA may appoint subcommittees to undertake such special studies as it authorizes and may appoint to such subcommittees persons qualified in any field of activity relating to the welfare of aging people.

§1153. Membership

A. General Membership

1. Membership in the COA shall be open, without restriction, to residents of the parish who have reached the age of majority (18). Membership applications shall be made available at the COA office. Membership fees shall not be charged.
2. If the COA staff meets the requirements in §1153.A.1. of this manual, they may become a member of the COA. However, they have no voting rights.
3. Each COA shall conduct an annual membership drive. The membership rolls shall be closed two weeks prior to the annual meeting required in §1161.C. of this manual.
4. A current list of the general membership shall be maintained at the COA office.

B. Board of Directors

1. The board of directors (the board) shall be composed of no less than 11 members and no more than 21 with provisions in the by-laws for staggered terms of office. By-laws shall specify the exact number of board members. If at any time the board membership is less than 11 members, the board shall not be considered a legally constituted board. The remaining members shall fill the vacancy in accordance with §1153.B.4. of this manual.
2. Members of the board shall be elected by the general membership of the COA. Ballots shall be prepared from the list of nominees submitted by the Board Development Committee where there are opposing candidates. The presiding officer shall allow ample

time for nominations and shall recognize all nominations, including those from the floor, before declaring the nominations closed. All nominations from the floor shall be added to the ballot. Voting shall be conducted by secret ballot. Ballots shall be counted in full view of the general membership. If no nominations are received from the floor, board members may be elected by acclamation.

3. Members of the board shall be elected for terms of three years with approximately one-third elected each year. The word "year" is defined as the period from the date of the annual meeting of one year to the date of the annual meeting of the following year, inclusive. Each board member shall serve until a replacement is appointed or his/her successor is elected.
4. Whenever a position on the board becomes vacant during the year, the board shall elect a temporary replacement within 60 days. The replacement shall serve until the next annual meeting, at which time a successor shall be elected by the membership to fill the vacancy for the remainder of the unexpired term. A person elected to fill an unexpired term for at least 18 months shall be considered to have occupied the position for a full term.
5. General Requirements
 - a. There shall be parish wide representation on the board.
 - b. Members of the board must have the knowledge and expertise in the areas of business and financial management needed to manage the affairs of the COA.
 - c. Members of the board shall reside in the parish throughout their tenure.
 - d. Members of the board must be a member of the COA.
 - e. Not more than one-half of the board membership may be elected officials.
6. Restrictions
 - a. Any member of the board who shall have served as such for two consecutive full terms shall be ineligible for re-election for a period of one year immediately following the expiration of such second full term.
 - b. Former COA staff members shall not serve on the board of the same agency for a period of two years immediately following separation from employment.
 - c. Former COA board members shall not serve as paid agency staff of the same agency for a period of two years immediately following separation from the board.
 - d. Except for the staff director, who may be an ex-officio member with a voice in discussions but with no vote, paid staff members are prohibited from serving on the board.

- e. Immediate family members or members residing in the same household shall not serve on the board at the same time. Immediate family is defined as follows: husband, wife, father, mother, sister, brother, son, daughter, grandmother, grandfather, father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law, and daughter-in-law.
- f. If a council on aging's charter is revoked, by the Governor's Office of Elderly Affairs and the formation of a new council on aging for the parish is approved, former board members who served during the 12-month period prior to the time of revocation shall be prohibited from serving as board members on the council on aging board for a period of three years.

§1155. Council on Aging Board of Directors

A. Responsibilities of the Board of Directors

1. The board shall assure the availability of funds required for the COA to function. Additionally, the board shall be responsible for accountability of expenditures of funds.
2. The board shall establish policies governing all aspects of the COA's operations. These policies shall be in compliance with state and federal laws and regulations. Additionally, they shall comply with the policies established by the GOEA and shall be maintained as a matter of record. The board shall be responsible for enforcement of these policies.
3. The board shall employ a paid full-time executive director, who shall be qualified by education and/or experience to perform duties which include, but are not limited to the following:
 - a. planning and program development;
 - b. evaluation of programs and operation;
 - c. resource development and fund raising;
 - d. fiscal management and budgeting;
 - e. supervision of day-to-day operation;
 - f. community relations;
 - g. personnel management; and
 - h. training and staff development.
4. The board shall delegate the responsibilities listed in §1157. and §1159. of this manual to the executive director. The executive director shall perform his/her duties in accordance with policies established by the board. The executive director shall review and report to the board and others, as appropriate, on programs, operations, facilities, equipment, and emergency arrangements.

5. The board shall establish written procedures for hearing employee grievances. These procedures shall provide for an appeal of disciplinary actions by the executive director.
6. The board shall ensure that any employee who runs for public office takes a leave of absence for the period of time she/he is actively involved in the campaign. An employee shall be considered actively involved in the campaign from the time she/he qualifies as a candidate to the time the votes are tabulated. If elected, the employee shall either resign or be terminated from employment.
7. The board shall ensure that immediate family members are not employed by the COA in direct supervisory relationships. Immediate family is defined as follows: husband, wife, father, mother, sister, brother, son, daughter, grandmother, grandfather, father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law and daughter-in-law.

B. Offices of the Board of Directors

1. Officers of the board of directors shall be elected by the board members in accordance with the Open Meetings Law.
 - a. The minimum offices of the board shall be president/chairperson; vice-president/vice-chairperson; and secretary/treasurer; or secretary and treasurer. The duties of each office are defined below.
 - i. *President/Chairperson*—the president/chair-person shall preside at all meetings of the board and shall perform such other duties as may be assigned by the board.
 - ii. *Vice-President/Vice-Chairperson*—at the request of the president/chairperson, the vice president/vice-chairperson shall perform the duties and exercise the powers of the president/chairperson or in his/her absence or disability. The vice-president/vice-chairperson shall perform such duties as may be assigned by the board.
 - iii. *Secretary*—shall have general charge over all the board's records. The secretary shall keep complete minutes of all meetings of the board and executive committee. The secretary shall serve all notices required by the corporate laws of the state of Louisiana and the by-laws of the COA. The secretary shall prepare and submit the Annual Report required in §1161.D. of this manual. The secretary shall be responsible for maintaining the official membership roll of the COA. The secretary shall have the usual powers and duties of a secretary and shall perform such other duties as may be assigned by the board.
 - iv. *Treasurer*—shall have the usual powers and duties of a treasurer. The treasurer shall be responsible for all funds, property and securities of the board subject to state and federal law and/or regulations. The treasurer shall present a quarterly financial statement to the board to include a comparison of income and expenditures with respect to the annual budget. The treasurer must properly account for and report to the board annually regarding all assets of the COA. The treasurer shall prepare and

submit such reports as are required by law. The treasurer shall perform such other duties as may be assigned by the board.

- b. The by-laws may provide for additional officers, and must spell out the duties and responsibilities of all additional officers.
2. Each officer shall be elected by the members of the board at the first regular meeting of the board. The first regular meeting of the board shall be held immediately following adjournment of the annual meeting.
3. The term of office for each officer shall be one year. Officers may serve no more than two consecutive terms in the same office. Terms shall begin when officers are elected.
4. The board shall elect from among its members, an officer to fill any office vacated between elections within 30 days, or at its next scheduled meeting, whichever comes first. The officer so elected shall serve for the remainder of the unexpired term. An unexpired term so filled shall not be considered a term of office as defined in Paragraph 3 of this Subsection.

C. Committees

1. Standing Committees

- a. The board shall establish the following standing committees: Executive Committee, Board Development Committee, Personnel Committee and Finance Committee. Elections and appointments shall be done annually. The members of the standing committees shall be named at the first meeting of the board following the annual meeting.
- b. To the extent feasible, all members of the board shall be appointed to at least one standing committee.
- c. The duties and responsibilities of standing committees established by the board shall include but not be limited to the following:
 - i. The Executive Committee shall be composed of the officers and such other persons as the board designates. The executive committee may have the authority to make decisions as delegated by the board. Recommendations developed by the executive committee shall be brought before the full board for its actions at the next meeting of the board.
 - ii. The Board Development Committee shall be elected by the board and shall elect its own chairperson. This committee shall nominate temporary replacements to be elected by the board to fill vacancies on the board; present a slate of nominees for the board to be voted upon by the general membership at the annual meeting; and develop a slate of nominees for officers to be presented to the board at the first meeting following the annual meeting. Biographical information will be obtained by this committee on each individual being considered for nomination.

- iii. The Personnel Committee shall be appointed by the board president/chairperson. This committee shall interview and recommend candidates for the executive director's position; and recommend salaries and adjustments for the executive director. It shall develop personnel policies which ensure compliance with all pertinent federal and state laws and regulations pertaining to labor standards including employee rights, compensation, insurance, retirement, Social Security and other benefits. It shall hear appeals of disciplinary actions by the executive director. Its recommendations shall be presented to the full board for approval.
 - iv. The Finance Committee shall consist of the treasurer and members appointed by the board president/chairperson. The treasurer shall serve as chairperson. This committee shall develop fund raising activities; prepare and submit the budget for the following fiscal year for approval by the board; and submit financial reports and amendments to the budget for the current fiscal year.
2. Ad Hoc Committees
- The board may designate such other committees as it deems necessary. Members shall be appointed by the board president/chairperson. Ad hoc committees shall meet at the call of their chairperson and shall submit a written report to the board at the end of their assignment.
- D. Meetings of the Board of Directors
1. Regular Meetings
- Regular meetings of the board shall be held at least quarterly according to a schedule determined by the board.
2. Special Meetings
- Special meetings may be called by the chairperson; the executive committee; one-third of the board members; or 25 credentialed members of the COA. The purpose of the meeting shall be stated in the request. Except in the cases of emergency, a 24-hour notice shall be given.
3. Parliamentary Authority
- All board meetings shall be conducted in accordance with the current edition of *Robert's Rules of Order*, provided the rules are not inconsistent with these policies or statutory regulation.
4. Open Meetings Law
- Meetings of the board shall be conducted in accordance with R.S. 42:12 et seq., the Open Meetings Law.
5. Notice

Notice of board meetings shall be given by regular mail to each member at least five days before the date designated for such meetings. The notice shall specify the place, date, time and business to be brought before the board.

6. Quorum

- a. The presence of a simple majority of the number of board members stated in the by-laws shall be necessary to constitute a quorum at any meeting of the full board to transact business. An act of a simple majority of the directors attending a meeting when a quorum is present shall be an act of the board.
- b. The quorum for conducting business by all committees shall be a simple majority of the membership of each committee. The passage of any motion or resolution shall be by simple majority voice vote of those present.

7. Voting Procedures

Voting by the board shall be conducted by voice vote of "yea" or "nay." No member will vote by proxy. Each member is to have one vote. All votes made by members of the board shall be recorded by member's name in the minutes of the meeting and as required by the Louisiana Open Meetings Law (R.S. 42:12 et seq.).

E. Conflict of Interest

1. All board members and COA employees shall avoid conflicts between their personal interests and the interests of the COA.
 - a. Conflicts of interest include but are not limited to situations wherein a board member or COA employee:
 - i. is involved in a COA decision or action regarding another entity in which the member or a member of his/her immediate family has a financial interest, is an employee, is a director or is a consultant;
 - ii. discloses information relating to the business of the COA which can be used by another entity to the detriment of the COA;
 - iii. uses COA for private gain, receives kickbacks and rebates from vendors, or accepts gifts from clients, or
 - iv. represents a client in any capacity, i.e. last will and testament, living wills, financial agreements, life insurance, powers of attorney. An exception may occur when the client is related to the member or employee.
 - b. Other entities include any organization or individual which does business or seeks to do business with the COA or competes with the COA.
 - c. Immediate family is defined as follows: husband, wife, father, mother, sister, brother, son, daughter, grandmother, grandfather, father-in-law, mother-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law.

2. If a board member or COA employee is aware of any personal interest related to an issue that exists or is under consideration by the COA, the individual shall immediately and prior to the discussion about or action on the issue:
 - a. disclose the existence of all personal interests; and
 - b. abstain from voting and/or attempting to influence the decision.
3. The president/chairperson, after reviewing the matter with the executive committee, shall have the authority to determine whether a conflict of interest exists.

F. Removal of Board Member or Officer

1. Reasons for Removal. Any board member or officer may be removed from the board, after a hearing, for the following reasons:
 - a. failure to perform duties;
 - b. conduct which is injurious to the COA or its purposes;
 - c. absence from two consecutive regular meetings of the board without a valid reason. The secretary shall mail a letter of notification after a member has missed two regular meetings.

2. Notice of Removal

Any officer or member proposed to be removed shall be entitled to at least a five-day notice in writing, of the meeting at which such removal is to be voted upon. Such notice shall be sent by registered mail, and shall include the reason(s) for the proposed removal. The officer or member proposed to be removed shall be entitled to appear and be heard at such meeting, and may present such witnesses and make such defense as he/she deems proper.

3. Process of Removal

Any officer or member may be removed from office by the affirmative vote of two-thirds of the board members present at any regular meeting or special meeting called for that purpose. The board may declare a seat vacant or void the election of a board member.

§1157. Administrative and Personnel Responsibilities

A. Administrative Responsibilities

1. Administrative records and reports shall be established and maintained on the COA's total operation to satisfy legal requirements and for use as a management tool. These should include:
 - a. written records of all policies set forth by the governing body;
 - b. minutes of meetings of the board;
 - c. minutes of committee meetings, including records of major decisions;

- d. personnel records;
 - e. fiscal records;
 - f. correspondence;
 - g. safety, fire inspection, public health inspection, and related reports;
 - h. accident reports and procedures;
 - i. statistical information;
 - j. annual reports, reflecting fiscal and program activity of the COA; and
 - k. historical records, clippings, and other documents.
- 2. Administrative records and reports should be reviewed periodically by appropriate staff to evaluate their adequacy and continued usefulness.
 - 3. An appropriate policy, consistent with administrative and legal requirements, should be established for retaining records and reports.
- B. Personnel Responsibilities
- 1. Personnel Management
 - a. Staffing

A COA shall have a staffing pattern that clearly defines the positions necessary to implement the organization's goals and objectives and specifies appropriate relationships among all levels of administration and supervision.
 - b. Staff Supervision
 - i. A COA should have a formal system of staff supervision for paid and volunteer personnel to help improve their performance and develop their abilities. Supervision should include regular individual conferences and staff meetings.
 - ii. A COA should have a development program for paid and volunteer staff to encourage participation in educational and training opportunities that will enhance their skills and job performance.
 - c. Staff Training
 - i. COAs shall provide training for staff and volunteers who are assigned to record keeping. Such training should include:
 - a) information about the COA's system of record keeping (for example, types of records and reports and how they are used);
 - b) training for computer-based information systems, if used by the COA; and
 - c) instruction about procedures to ensure confidentiality of participants and staff.
 - 2. Personnel Policies, Practices and Procedures

- a. Personnel policies shall be written in a handbook or other suitable form and provided to staff, board members, and, as appropriate, other agencies. Procedures and criteria in the following areas should be included as applicable:
 - i. recruitment, hiring, probation, dismissal;
 - ii. insurance;
 - iii. leave, vacation, holidays, other benefits;
 - iv. retirement;
 - v. grievances and disciplinary actions;
 - vi. performance appraisal and promotion;
 - vii. salary ranges and increases;
 - viii. staff development and training;
 - ix. channels for staff communication with management;
 - x. family leave, if agency meets Family Medical Leave Act (FMLA) requirements;
 - xi. protection from discrimination based on age, race, sex, sexual preference, disability, and religious preference;
 - xii. protection from sexual harassment; and
 - xiii. Equal Employment Opportunity.
- b. Hiring practices shall be consistent with requirements of government laws and regulations.
- c. Job Descriptions
 - i. There shall be a written job description for each staff and volunteer position.
 - ii. Each job description shall state at a minimum:
 - a) position title;
 - b) qualifications;
 - c) duties and responsibilities;
 - d) scope of authority; and
 - e) lines of communication for supervision and reporting.
 - iii. Each staff member and volunteer shall be given a copy of his or her job description, and it must be discussed at the time of employment or job assignment.
 - iv. Management shall annually review each job description with staff and revise it as appropriate.
- d. An employee record shall be maintained, and should contain at least the following:
 - i. application for employment, including a résumé;

- ii. letters of reference;
 - iii. job description;
 - iv. letters of employment;
 - v. record of compensation, promotion, and salary adjustments;
 - vi. evaluation and commendations;
 - vii. disciplinary actions; and
 - viii. correspondence on personnel matters.
- e. Each employee's performance shall be evaluated regularly, according to an established procedure. Performance appraisals should include:
- i. a written performance appraisal based on objective and job-related criteria;
 - ii. review of the appraisal in a face-to-face interview; and
 - iii. opportunity for written dissent to be part of the personnel record.

§1159. Fiscal Responsibility

A. Fiscal Planning

1. A COA's financial operation shall be based on sound planning and prudent management of all resources.
2. The budget shall specify and allocate all anticipated income, from all sources, and all projected expenditures related to services regardless of the funding source.
3. Procedures shall be established and records kept so that a cost analysis of services and activities can be made and the results used in the planning process and for evaluations.

B. Accountability and Reporting

1. Regular fiscal reports disclosing the COA's full financial condition shall be prepared. These reports shall include balance sheets, statements of income and expense, and cumulative and comparative budgets. Fiscal reports shall be submitted to the GOEA and made available to the public on request.
2. The accounting records of the COA shall be audited annually within 180 days after the close of each fiscal year by a Certified Auditor or Certified Public Accountant whose report shall be rendered to the board and sent to the GOEA as required.
3. The audit report shall be submitted to the board and the executive director and made available to the public on request.
4. Reports related to income provided for special purposes (grants, contracts, special projects, etc.) shall be prepared and submitted to the GOEA as required.

5. Annually, each COA shall file with the GOEA a financial statement for the previous year of all receipts and disbursements of funds allocated pursuant to R.S. 46:1606. Such statement shall be filed no later than 30 days after the close of each fiscal year.

C. Legal and Administrative Requirements

1. A COA's financial operation shall conform to all applicable legal and administrative requirements.
2. Budgeting, accounting, and financial reporting practices shall conform to generally accepted accounting principles.
3. Budgeting, accounting, and financial reporting practices shall conform to requirements of a COA's funding sources.

D. Management Procedures

1. Accurate and complete bookkeeping records shall be maintained.
2. A COA or its board shall have an internal control system consisting of written procedures for:
 - a. centralized cash control, including recording cash receipts and expenditures, depositing cash, separation of cash handling from record-keeping, and periodic checks of petty cash and other cash funds;
 - b. purchasing, including an approval system for all purchases, names of persons authorized to contract or purchase for the council on aging, obtaining competitive price quotes or bids, and separation of ordering and receiving functions;
 - c. storage and inventory control; and
 - d. bonding of persons who handle the COA's funds.

E. Risk Protection

1. A COA shall have a risk protection program (insurance coverage) that:
 - a. meets legal requirements;
 - b. is adequate to preserve the COA's assets; and
 - c. compensates claimants for reasonable claims.
2. Administrative staff or board members shall procure information on insurance needs and available types of protection. Such information should be reviewed by the board or the executive director at least annually.
3. A COA shall have insurance policies covering:
 - a. loss from fire, theft, vandalism, and natural disasters;

- b. comprehensive general liability;
- c. vehicle insurance;
- d. liability for use of private automobiles by paid or volunteer staff on official business;
- e. workers' compensation; and
- f. liability for acts of volunteers.

F. Compensation

The members of the board shall receive no per diem or other compensation for their services.

G. Travel Reimbursement

Members of the board may receive reimbursement for in-parish travel for the purpose of attending meetings of the board or any committee. At the option of the board, board members may receive reimbursement for out-of-parish travel conducted in connection with business of the board. Such travel shall receive prior approval of the board at a regularly scheduled meeting. State travel regulations shall govern the rate of reimbursement.

H. Bonding

A fidelity bond shall be maintained by the COA to cover all board officers, all board members authorized to sign checks, and all COA employees who handle cash or other funds administered by the board.

I. Bank Accounts

The board shall designate all authorized check signers through passage of a resolution. All checks issued by the COA shall have two signatures. At least one of the signatures shall be that of a duly authorized board member. The bookkeeper or person preparing the checks shall not be authorized to sign checks.

J. Ownership and Transfer of Property

1. Acquisition

Assets derived from funds administered by the COA are assets of the COA.

2. Disposition

In the event of the dissolution of the COA, no assets shall be used to benefit any private person, corporation, or group. GOEA shall ensure that such assets are transferred to a unit of government or to another private non-profit agency holding a 501(c)(3) Certificate.

§1161. General Requirements

A. Council on Aging By-Laws

1. By-laws shall be reviewed and updated as necessary, at least every two years. A copy of each COA's by-laws or a "Board of Directors By-laws Certification Form" shall be sent to the GOEA by July 31 of each year. Revisions must be accompanied by a copy of the by-laws, the "Board of Directors By-laws Certification Form", and "Evaluation of Board of Directors By-laws" and forwarded to GOEA within 30 days of the revision.
2. By-laws shall contain procedures for amendment. Due notice of not less than 14 days shall be given to all board members and the public. Proposed changes in the by-laws shall not be voted on at the meeting at which they are presented for consideration, but shall be laid over to the next regularly scheduled board meeting unless a special meeting is called for that purpose.

B. Membership List

The secretary shall maintain a list of the board members. The list shall be available at all regular and special meetings of the membership. Only those members who have been identified as current members will be permitted to vote at meetings of the general membership.

C. Annual Meeting

1. The COA shall hold an annual membership drive. The membership roster must be closed 14 days prior to the annual meeting.
2. There shall be an annual meeting of the general membership of the COA for the purpose of nominating and electing board members, receiving reports, and conducting any other business that may arise.
3. The Annual Meeting shall be advertised in the official parish journal 21 days in advance. Notices shall be posted at all COA activity sites for at least seven days immediately prior to the meeting.
4. The COA shall provide the following to the GOEA at least 10 working days prior to the annual meeting: annual meeting agenda, annual Director's report, current Board Roster, and a copy of the advertisement or flyer showing the date, time, and address of the meeting.
5. Those members of the COA present at the annual meeting and who have been credentialed by the secretary shall constitute a quorum.

D. Annual Report

An annual report shall be prepared at least two weeks prior to the annual meeting. It shall include a list of board members; a comprehensive financial statement that identifies all revenues, expenses, sources of funding and ending balances; a summary of activities

conducted pursuant to §1151.C. of this manual, including findings and recommendations of subcommittees appointed by the COA during the most recently completed state fiscal year. Copies of the annual report shall be provided to the GOEA. Copies shall be made available to the general public and may be provided at cost.

E. Ethics

1. Purchases

- a. Funds administered by the COA shall be neither obligated nor expended for the purchase or rental of goods, space, or services if any of the following persons has a substantial interest in the purchase or rental unless it is documented that it is the cheapest or sole source, and the person who has an interest plays no part in making the decision:
 - i. a board member;
 - ii. the executive director or assistant director;
 - iii. any employee who has responsibility for procurement of goods, space or services;
 - iv. anyone who is a member of the immediate family of a board member or employee referred to above; or
 - v. any individual referred to above, who has a direct or indirect financial or executive interest in any contract or transaction with the COA shall disclose such interest to the board.
- b. The individual concerned shall not participate in discussion or vote relating to the subject of their interest.

F. Coercion

Neither the board nor the executive director shall impose upon any employee or prospective employee of the COA any conditions of employment, either expressed or implied, which are not job related in terms of qualifications, duties and responsibilities.

§1163. Dissolution of Councils on Aging

- A. The GOEA, with approval of the governor, and upon review and recommendation of the Louisiana Executive Board on Aging, may revoke the charter of any COA for noncompliance with law, policies and/or regulations.
- B. Any COA may be dissolved and surrender its charter upon a decision to do so reached by a majority vote of the total membership of the board. Upon revocation or surrender of the charter, a COA shall cease to function under the provisions of R.S. 46:1601 et seq.
- C. Within 60 days of the revocation or surrender of a charter, the GOEA shall accept applications from any group of five or more citizens of the parish for a new charter. The application shall set forth the names, addresses, and occupations of the persons who are to

serve as the charter members and such other information as required by R.S. 46:1601 et seq. Charter members in the COA shall consist of those persons who associate themselves together, and receive an original charter. Not more than half of the charter membership of a COA shall be elected officials.

- D. Immediately upon receipt of an application, the GOEA shall make such examination and investigation as it deems advisable. After the application has been approved by the executive director of the GOEA, it shall be transmitted to the Secretary of State, who is authorized to issue a charter which thereafter shall constitute authority of the COA to function in the parish for which the charter was issued in accordance with the provisions of R.S. 46:1601 et seq.
- E. Immediately upon issuance of the charter by the Secretary of State, the newly established COA will be authorized to receive public funds from any governmental or political subdivision. Such funds shall be subject to audit by the GOEA and the legislative auditor, or his duly appointed representative.