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**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**FINANCIAL REPORT**

**DECEMBER 31, 2023**

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**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**FINANCIAL REPORT**

**DECEMBER 31, 2023**

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## **INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Directors  
Paincourtville Volunteer Fire Department, Inc.  
Paincourtville, Louisiana

We have reviewed the accompanying financial statements of Paincourtville Volunteer Fire Department, Inc. (a non-profit organization) (the "Fire Department"), which comprise the statement of financial position as of December 31, 2023, and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Fire Department's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair representation of these financial statements in accordance with accounting principles generally accepted 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.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to chief executive officer is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and, accordingly, do not express an opinion on such information.

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
June 27, 2024

EISNERAMPER  
LLP



**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**STATEMENT OF FINANCIAL POSITION**

**DECEMBER 31, 2023**

**ASSETS**

Current assets:

Cash and cash equivalents	\$	115,035
Certificates of deposit		329,159
Contribution receivable - current		3,588
Due from government agency		24,088
Total current assets		<u>471,870</u>

Noncurrent assets:

Contribution receivable - noncurrent		28,554
Property and equipment, net		1,424,698
Total noncurrent assets		<u>1,453,252</u>

**TOTAL ASSETS** **\$ 1,925,122**

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Current liabilities:

Note payable - current	\$	81,005
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Noncurrent liabilities:

Note payable - noncurrent		84,384
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**TOTAL LIABILITIES** **165,389**

**NET ASSETS**

Without donor restrictions		1,727,591
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With donor restrictions		32,142
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**TOTAL NET ASSETS** **1,759,733**

**TOTAL LIABILITIES AND NET ASSETS** **\$ 1,925,122**

See accompanying notes and independent accountants' review report.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

**YEAR ENDED DECEMBER 31, 2023**

	<b><u>Without Donor Restrictions</u></b>	<b><u>With Donor Restrictions</u></b>	<b><u>Total</u></b>
<b><u>REVENUES AND OTHER SUPPORT</u></b>			
Grant from government agency	\$ 224,230	\$ -	\$ 224,230
Contributions of cash	21,951	-	21,951
Contributions of non-financial assets	16,945	-	16,945
2% fire rebate	26,530	-	26,530
Other income	5,608	-	5,608
Net assets released from restrictions	3,588	(3,588)	-
	<hr/>	<hr/>	<hr/>
Total revenues and other support	298,852	(3,588)	295,264
<b><u>EXPENSES AND LOSSES</u></b>			
Program services			
Public safety	141,977	-	141,977
Supporting services			
General and administrative	123,507	-	123,507
	<hr/>	<hr/>	<hr/>
Total expenses	265,484	-	265,484
	<hr/>	<hr/>	<hr/>
<b>Change in net assets</b>	<b>33,368</b>	<b>(3,588)</b>	<b>29,780</b>
Net assets at beginning of year	1,694,223	35,730	1,729,953
	<hr/>	<hr/>	<hr/>
Net assets at end of year	\$ 1,727,591	\$ 32,142	\$ 1,759,733
	<hr/>	<hr/>	<hr/>

See accompanying notes and independent accountants' review report.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**STATEMENT OF FUNCTIONAL EXPENSES**

**YEAR ENDED DECEMBER 31, 2023**

	<u>Program Services</u>	<u>Supporting Services</u>	
	Public Safety	General and Administrative	Total Expenses
Advertising	\$ 43	\$ -	\$ 43
Depreciation	10,661	30,599	41,260
Dues and subscriptions	-	270	270
Education and training	5,614	-	5,614
Equipment testing	6,078	-	6,078
Fuel	3,013	-	3,013
Insurance	21,391	19,869	41,260
Interest	-	12,676	12,676
Meetings	-	5,307	5,307
Miscellaneous	-	3,428	3,428
Office supplies	-	3,137	3,137
Professional fees	-	14,587	14,587
Rent expense	-	3,588	3,588
Repairs and maintenance	37,941	17,547	55,488
Supplies	40,291	-	40,291
Training and response	16,945	-	16,945
Utilities and telephone	-	12,499	12,499
Total expenses	<u>\$ 141,977</u>	<u>\$ 123,507</u>	<u>\$ 265,484</u>

See accompanying notes and independent accountants' review report.



**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED DECEMBER 31, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$	29,780
Adjustments to reconcile change in net assets provided by operating activities:		
Depreciation		41,260
Decrease in accounts receivable		27,320
Net cash provided by operating activities		<u>98,360</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchases of equipment		(18,933)
Purchases of investments		(606)
Net cash used in investing activities		<u>(19,539)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Principal payments		(75,225)
Net cash used in financing activities		<u>(75,225)</u>

Net increase in cash and cash equivalents		3,596
Cash and cash equivalents at January 1		<u>111,439</u>
Cash and cash equivalents at December 31	\$	<u>115,035</u>

See accompanying notes and independent accountants' review report.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

1. **Summary of Significant Accounting Policies**

**Organization and Nature of Business**

The Painscourtville Volunteer Fire Department, Inc. (the Fire Department) is a non-profit organization formed on August 10, 1978, to provide fire protection to the citizens of the Painscourtville, Louisiana and its surrounding areas. The Fire Department is solely dependent upon the ad valorem tax revenue received from the grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, 2% fire rebate, donations from the public, and investment income. The board consists of nine members. They are not appointed by the Police Jury. The Fire Department is fiscally dependent on the Police Jury, but the nature and significance of their relationship with the Police Jury is not such that their exclusion would render the Police Jury's financial statements incomplete.

**Program Services**

*Public Safety*

The Fire Department engages in the voluntary fighting and prevention of fires in and around Painscourtville, Louisiana. Additionally, the Fire Department aids in rescue work and provides assistance during fires, floods, and all other disasters.

**Support Services**

*General and Administration*

The supporting service category includes the functions necessary to provide administrative performance of the financial responsibilities of the Fire Department.

**Basis of Accounting and Presentation of Net Assets**

The Fire Department prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Fire Department to report financial information regarding its financial position and activities according to the following net asset classifications:

*Net Assets Without Donor Restrictions*

Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Fire Department. These net assets may be used at the discretion of the Board of Directors (the Board).

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

1. **Summary of Significant Accounting Policies** (continued)

**Basis of Accounting and Presentation of Net Assets** (continued)

*Net Assets With Donor Restrictions*

Net assets subject to stipulations imposed by donors and grantors are expended based upon those donor and grantor restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Fire Department or by the passage of time. Other donor restrictions are perceptual in nature, whereby the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets without donor restrictions to net assets released from restrictions in the statements of activities and changes in net assets.

Contribution receivables (unconditional promises to give) are recognized as revenue in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give that is, those with a measurable performance or other barrier, and a right of return are not recognized until the conditions on which they depend have been substantially met. There were no conditional promises to give for the year ended December 31, 2023.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows.

An allowance for doubtful accounts on contribution receivables is based on historical experience and current economic conditions. Management has determined that all contribution receivables are collectible and therefore, no allowance for doubtful accounts has been established.

**Compliance with Louisiana Laws**

The annual grant contract with the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**1. Summary of Significant Accounting Policies** (continued)

**Cash and Certificates of Deposit**

The Fire Department considers all cash accounts, money market funds, and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.

Cash and cash equivalents include demand deposit accounts and interest-bearing demand accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The Fire Department invests in certificates of deposit. These certificates of deposit have original maturities between 6 and 18 months. These certificates of deposit are stated at cost which approximates fair value.

**Due from Government Agency**

Due from government agency consists of the unremitted grant funding from the Consolidated Fire Protection District of the Assumption Parish Police Jury. The grant is based upon a predetermined formula as set forth in the cooperative endeavor agreement and is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District of the Assumption Parish Police Jury.

**Property and Equipment**

Buildings, vehicles, and equipment are recorded at cost and are being depreciated using the straight-line method over their estimated useful lives as follows:

Buildings	30 - 40 years
Vehicles & Equipment	5 - 10 years

**Revenue Recognition**

The Fire Department recognizes contributions received and made, including unconditional promises to give, as revenue in the period received or made. Contributions received are reported as either revenues without donor restrictions or revenues with donor restrictions. Contributions with donor restrictions that are used for the purpose specified by the donor in the same year as the contribution is received are recognized as revenues without donor restrictions and are reclassified as net assets released from restrictions in the same year.

Promises to contribute that stipulate conditions to be met before the contribution is made are not recorded until the conditions are met. There were no conditional promises to give for the year ended December 31, 2023.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

1. **Summary of Significant Accounting Policies** (continued)

***Revenue Recognition*** (continued)

The majority of the Fire Department's revenue is derived from a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, which is funded by ad valorem taxes. This grant is a non-exchange transaction that benefits the general public. The grant is recognized as revenue in the year subsequent to the levy as per the terms of the cooperative endeavor agreement.

The Fire Department reports gifts of land, buildings, and equipment as revenue without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and the gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenue with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Fire Department reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributions of noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. In-kind contributions of \$16,945 recognized are from 1,013 hours of volunteer time for fire, medical, and rescue response by firefighters. The fair market value of these services were determined using an average hourly rate of current employed firefighters of the City of Donaldsonville.

**Expenses**

Expenses are recognized by the Fire Department on an accrual basis. Expenses paid in advance and not yet incurred are recorded as prepaid until the applicable period.

***Functional Allocation of Expenses***

The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to public safety are reported as expenses within that functional area. Depreciation expense for the equipment, trucks, and other vehicles used in operations have been allocated to public safety. No additional allocation of general and administrative costs has been made to public safety.

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**1. Summary of Significant Accounting Policies** (continued)

**Income Taxes**

The Fire Department accounts for income taxes in accordance with income tax accounting guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

The Fire Department is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Therefore, the Fire Department has not recorded a provision for income taxes in the accompanying financial statements, and the Fire Department does not have any uncertain tax positions.

**Current Year Adoption of New Accounting Standard**

The Fire Department implemented FASB ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. The revised accounting guidance significantly changes how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing the entity's exposure to credit risk and the measurement of credit losses. The Fire Department adopted the standard effective January 1, 2023. There was no impact to the financial statements as a result of the adoption of this standard.

**2. Cash and Certificates of Deposit**

At December 31, 2023, the carrying amounts of the Fire Department's deposits were as follows:

Demand deposit accounts	\$ 115,035
Certificates of deposit	<u>329,159</u>
	<u>\$ 444,194</u>

Under state law, these deposits must be secured by either federal deposit insurance or by the pledge of securities owned by a fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

Custodial credit risk is the risk that, in the event of a financial institution failure, the Fire Department's deposits may not be returned to them. To mitigate this risk, these deposits are secured by federal deposit insurance. As of December 31, 2023, the Fire Department's bank balance was \$444,194. Of this balance, \$250,000 was secured by federal deposit insurance and \$194,194 was secured by pledged securities in the Fire Department's name.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**3. Contribution Receivable**

On December 13, 2022, the Fire Department renewed its lease agreement of the Grand Bayou Station land with an outside party. The agreement limits the use of the land solely for the purpose of maintaining and operating the volunteer fire department for a period of 10 years. The lease of the land is exchanged for monthly payments of \$1 which is not representative of fair value. The fair value of leasing the property is \$3,600 per year based upon lease rates in Assumption Parish. The Fire Department will recognize rent expense over the remaining lease term. The total contribution receivable for this agreement is \$32,142 as of December 31, 2023.

A contribution receivable is recorded on the statement of financial position as of December 31 as follows:

	<u>2023</u>
Contribution receivable, current	\$ 3,588
Contribution receivable, noncurrent	28,554
	<u>\$ 32,142</u>

Contribution receivable consists of the following as of December 31, 2023:

Less than one year	\$ 3,588
One to five years	14,352
More than five years	14,202
	<u>\$ 32,142</u>

**4. Net Assets with Donor Restrictions**

Net assets with donor restrictions as of December 31 are restricted as follows:

	<u>2023</u>
Contributed use of land	\$ 32,142

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrences of other events specified by the donors of the various programs. During the year ended December 31, 2023, the net assets released from restrictions were \$3,588 related to the rent expense recognized based on the fair market value of the contribution of the use of property as discussed in Note 3.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**5. Property and Equipment**

Property and equipment at December 31, 2023 consist of the following:

Premises:	
Buildings	\$ 1,147,884
Furniture and equipment	152,483
Vehicles and equipment	1,083,283
	<u>1,877,559</u>
Less: Accumulated depreciation	(1,047,851)
	<u>870,968</u>
Land	88,899
Net property and equipment	<u>\$ 1,424,698</u>

**6. Grant from Government Agency**

For the year ended December 31, 2023, the Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, in the amount of \$224,230, to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District. The amount due from Assumption Parish Police Jury for this agreement is \$24,088 as of December 31, 2023.

**7. Availability and Liquidity Management**

The Fire Department maintains a policy of structuring its financial assets to be available as its general expenses, liabilities, and other obligations come due. In addition, the Fire Department invests its cash in excess of 90-day requirements in short-term certificates of deposit.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following at December 31, 2023.

Cash and cash equivalents	\$ 115,035
Certificates of deposit*	329,159
Contribution receivable - current	3,588
Due from government agency	<u>24,088</u>
	<u>471,870</u>
Less amount with donor restrictions	<u>(3,588)</u>
Financial assets available to meet cash needs for general expenses within one year	<u>\$ 468,282</u>

\*Subject to penalty for early withdrawal but available for use



**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

7. **Availability and Liquidity Management** (continued)

The Fire Department's goal is to maintain financial assets to meet 90 days of operating expenses. For the Fire Department to fund itself for the next twelve months, the Fire Department has an annual drive and grants are identified for and applied for to support its mission.

8. **Note Payable**

Note payable at December 31, 2023 consists of the following:

Note payable in the amount of \$240,614 to Leasing 2, Inc. in three annual installments of \$87,902 including interest at 4.17%. Note matures on December 15, 2025, and is secured by a pumper truck.

\$ 165,389

The maturity of the note payable as of December 31 is as follows:

<u>December 31,</u>	<u>Amount</u>
2024	\$ 81,005
2025	84,384
	<u>\$ 165,389</u>

9. **Subsequent Events**

In preparing the financial statements, the Fire Department has evaluated events and transactions for potential recognition or disclosure through June 27, 2024, the date that the financial statements were available to be issued and has determined that no additional events occurred that require disclosure.

**PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

**(A NOT FOR PROFIT ORGANIZATION)**

**SCHEDULE OF COMPENSATION, BENEFITS**  
**AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER**  
**YEAR ENDED DECEMBER 31, 2023**

**President: Aaron Landry**

<b>Purpose</b>	<u>2023</u>
	<u>Amount</u>
<b>Amounts paid directly to or on behalf of the President:</b>	
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<u>                    </u>
	<u>\$ -</u>

**Note: The president is a volunteer.**

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
Paincourtville Volunteer Fire Department, Inc.  
Paincourtville, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas, identified in the LLA's Louisiana Attestation Questionnaire, of Paincourtville Volunteer Fire Department, Inc. (the Fire Department) for the fiscal period January 1, 2023 through December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Fire Department's management is responsible for the compliance with these certain laws and regulations.

The Fire Department and the Louisiana Legislative Auditor have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is performing specified procedures on the C/C areas identified in the LLA's Louisiana Attestation Questionnaire for the fiscal period January 1, 2023 through December 31, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Fire Department's management.

*The Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury. No exceptions were noted as a result of performing this procedure.*

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

*We selected 6 disbursements, according to the procedure above, for the fiscal year. All disbursements were selected from the Consolidated Fire Protection District of the Assumption Parish Police Jury grant for testing.*

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation. No exceptions were noted as a result of performing this procedure.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

*All six disbursements that were selected were coded to the correct general ledger account.*

5. Report whether the selected disbursements were approved in accordance with the Fire Department's policies and procedures.

*Each of the selected disbursements were properly approved in accordance with the Fire Department's policies and procedures.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*Not applicable.*

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's financial records.

*Not applicable.*

### **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

*The Fire Department management represented that publications and agendas were posted on the door of the fire station for each meeting during the fiscal year. No exceptions were noted as a result of performing this procedure.*

### **Budget**

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

*The Fire Department must submit an annual budget to Assumption Parish Police Jury in order to receive the ad valorem tax proceeds allocated to the Fire Department. An annual budget was submitted as required. No exceptions were noted as a result of performing this procedure.*

### **State Audit Law**

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The Fire Department's report for the year ended December 31, 2022, was submitted to the Legislative Auditor before the statutory due date of June 30, 2023. No exceptions were noted as a result of performing this procedure.*

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*The Fire Department's management represented that the Fire Department did not enter into any contracts that utilized state funds and that were subject to the public bid law.*

### **Prior-Year Comments**

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

*Management represented that any prior year suggestions, recommendations, and/or comments have been resolved.*



We were engaged by the Fire Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the C/C areas, identified in the LLA's Louisiana Attestation Questionnaire for the fiscal period January 1, 2023 through December 31, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the C/C areas contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
June 27, 2024

