

**FIRE PROTECTION DISTRICT NO. 6  
OF GRANT PARISH**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

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**REQUIRED SUPPLEMENTAL INFORMATION ( PART 1 )**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**Independent Accountant's Report**

To the Board of Commissioners  
Fire Protection District No. 6  
of Grant Parish

I have reviewed the accompanying basic financial statements of Fire Protection District No. 6 of Grant Parish ( a governmental entity ) as of and for the year ended December 31, 2022, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements present only Fire Protection District No. 6 of Grant Parish, which is a component unit of the Grant Parish Police Jury and do not purport to present fairly the financial position of the Police Jury as of December 31, 2022, and changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

**Management's Responsibility For The Financial Statements**

The management of the Fire Protection District No. 6 of Grant Parish is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement due to fraud or error.

**Accountant's Responsibility**

My 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 AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

**Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

**Other Reporting**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated November 27, 2023 on the results of our agreed-upon procedures.

**Required Supplementary Information**

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The Management's discussion and analysis, budgetary comparison information and schedule of compensation, benefits and other reimbursement to the agency head or chief executive officer is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board and the Louisiana Legislative Auditor. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplemental information, without audit or review. Accordingly, I do not express any opinion or any other form of assurance on the supplementary information.



Paul Dauzat, CPA  
Alexandria, Louisiana  
November 27, 2023

# **Fire Protection District No. 6 of Grant Parish**

## ***Management's Discussion and Analysis***

***December 31, 2022***

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This section of the annual financial report presents our discussion and analysis of the Fire District's financial performance during the fiscal year ended December 31, 2022, with comparable information for the previous year.

### **Overview of Financial Statements**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Fire District as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Fire District's assets and all of the Fire District's liabilities. All of the Fire District's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Fire District's most significant activities and are not intended to provide information for the Fire District as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Fire District's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Fire District's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **Financial Analysis of the Fire District as a Whole**

An analysis of the government-wide Statement of Net Position is presented as follows:

	<b>December 31, 2022</b>	<b>December 31, 2021</b>
<b><u>Assets:</u></b>		
Current and Other Assets	\$ 238,852	\$ 210,170
Capital assets, net	168,896	161,911
<b>Total Assets</b>	<b>407,748</b>	<b>372,081</b>
<b><u>Liabilities:</u></b>		
Current and Other Liabilities	13,366	4,485
<b>Total Liabilities</b>	<b>13,366</b>	<b>4,485</b>
<b><u>Net Position:</u></b>		
Invested in Capital Assets, net	168,896	161,911
Unrestricted	225,486	205,685
<b>Total Net Position</b>	<b>\$ 394,382</b>	<b>\$ 367,596</b>

# **Fire Protection District No. 6 of Grant Parish**

## **Management's Discussion and Analysis** **December 31, 2022**

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As the presentation appearing above demonstrates, a substantial portion of the Fire District's net position (42.8%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, and equipment, less any debts used to acquire the assets that remain outstanding. The Fire District uses these capital assets to provide fire protection and other services to local residents; consequently, these amounts are not available for future spending.

The remaining net position (57.2%) is unrestricted and may be used to meet the Fire District's ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended</b>	
	<b>December</b>	<b>December</b>
	<b>31, 2022</b>	<b>31, 2021</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ ----	\$ ----
Operating Grants and Contributions	----	----
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	151,433	145,953
Other	56,922	39,830
<b>Total Revenue</b>	<b>208,355</b>	<b>185,783</b>
<b><u>Program Expenses:</u></b>		
Fire Protection	181,569	156,987
<b>Total Program Expenses</b>	<b>181,569</b>	<b>156,987</b>
Change in Net Position	26,786	28,796
Net Position Beginning	367,596	338,800
<b>Net Position Ending</b>	<b>\$ 394,382</b>	<b>\$ 367,596</b>

As the accompanying presentation demonstrates, the Fire District's net position increased by 7.3%, as a result of current operations. The modest increase is attributable to careful management of the Fire District's resources in order to preserve the Fire District's financial position while maintaining an appropriate level of service.

### **Financial Analysis of the Fire District's Funds**

For the year ended December 31, 2022, fund balances increased by \$19,801. Variation between net position and fund balances is due to difference in methods of accounting for capital assets.

### **Budget Highlights**

A budget was adopted as required by law, and actual expenditures were consistent with appropriations. No budget revisions were necessary.

## **Fire Protection District No. 6 of Grant Parish**

### ***Management's Discussion and Analysis*** ***December 31, 2022***

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#### **Capital Asset Administration**

For the year ended December, 31, 2022, capital assets activity was limited to depreciating assets acquired during previous years and constructing a storage facility.

#### **Debt Administration**

For the year ended December 31, 2022, no debt was issued or outstanding.

#### **Factors Expected to Affect Future Operations**

At the present time, no known issues are expected to have a significant impact on future operations.



## **FINANCIAL STATEMENTS**

**Fire Protection District No. 6 of Grant Parish**

***Statement of Net Position***

***December 31, 2022***

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 80,134
Receivables (net)	158,718
Capital Assets - Land	14,000
Capital Assets - Depreciable	<u>154,896</u>
<b>Total Assets</b>	<u><u>407,748</u></u>
 <b><u>LIABILITIES</u></b>	
Accounts Payable	<u>13,366</u>
<b>Total Liabilities</b>	<u>13,366</u>
 <b><u>NET POSITION</u></b>	
Invested in capital assets, net of related debt	168,896
Unrestricted	<u>225,486</u>
<b>Total Net Position</b>	<u><u>\$ 394,382</u></u>

**Fire Protection District No. 6 of Grant Parish**

***Statement of Activities***

***For the Year Ended December 31, 2022***

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental Activities</u>					
Fire Protection	\$ 181,569	\$ -	\$ -	\$ -	\$ (181,569)
Total Governmental Activities	<u>181,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(181,569)</u>

General Revenues:

Property Taxes	151,433
Revenue Sharing	52,353
Fire Insurance Rebates	<u>4,569</u>

Total General Revenues 208,355

Change in Net Position 26,786  
 Net Position - Beginning 367,596

Net Position - Ending \$ 394,382

**Fire Protection District No. 6 of Grant Parish**

**Balance Sheet - Governmental Funds**

**December 31, 2022**

	<u>General</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 80,134
Receivables	<u>158,718</u>
<b>Total assets</b>	<b><u>\$ 238,852</u></b>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts Payable and Accrued Expenses	\$ <u>13,365</u>
<b>Total liabilities</b>	<u>13,365</u>
<b>Fund Balance</b>	
Unassigned	<u>225,487</u>
<b>Total Fund Balances</b>	<b><u>225,487</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 238,852</u></b>

**Reconciliation of the Governmental Funds  
Balance Sheets to the Statement of Net Position**

Total Fund Balances - Governmental Funds	\$ 225,487
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>168,895</u>
Net Position of Governmental Activities	<b><u>\$ 394,382</u></b>

**Fire Protection District No. 6 of Grant Parish**

**Statement of Revenue, Expenditures and Changes in  
Fund Balance - Governmental Funds  
For the Year Ended December 31, 2022**

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	<u>General</u>
<b><u>Revenues:</u></b>	
Ad Valorem Taxes	\$ 151,433
Revenue Sharing	52,353
Other	4,569
<b>Total revenues</b>	<u>208,355</u>
<b><u>Expenditures:</u></b>	
Current	
Public Safety - Fire Protection	
Payroll and Taxes	43,607
Insurance	12,967
Legal and Professional	2,751
Miscellaneous	419
Repairs and Maintenance	53,545
Supplies	37,870
Utilities	11,563
Capital Expenditures	25,832
<b>Total expenditures</b>	<u>188,554</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	19,801
Fund Balance - Beginning of Year	<u>205,686</u>
<b>Fund Balance - End of Year</b>	<u>\$ 225,487</u>

**Fire Protection District No. 6 of Grant Parish**

***Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2022***

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Net change in fund balances of Governmental Funds \$ 19,801

Amounts reported for governmental activities in the statement of activities are different because:

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds. -

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of Capital Expenditures and debt service is presented as follows:

Depreciation	(18,847)
Capital Expenditures	<u>25,832</u>

Change in net position of governmental activities \$ 26,786

# **Fire Protection District No. 6 of Grant Parish**

## ***Notes to the Financial Statements*** ***December 31, 2022***

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### **Note 1 - Summary of Significant Accounting Policies**

Fire Protection District No. 6 of Grant Parish (the Fire District) was created to provide fire protection for portions of Grant Parish. It is governed by a Board appointed by the Grant Parish Police Jury. The Fire District is a component unit of the Grant Parish Police Jury, the primary governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire District and do not present financial information on the primary government, the general government services provided by that entity, or the other governmental units that are accountable to the primary government.

The accompanying policies conform to generally accepted accounting principles for governmental units.

### **Financial Reporting Entity**

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the reporting entity to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Fire District is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by Fire Protection District No. 6 and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize the Fire District's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

# **Fire Protection District No. 6 of Grant Parish**

## ***Management's Discussion and Analysis December 31, 2022***

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### Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Fire District as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include any charges for services and most grants.

### Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Fire District's only major fund is the General Fund. The General Fund is the only fund and is used to account for all resources and activities.

### Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

### Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.



# **Fire Protection District No. 6 of Grant Parish**

## ***Management's Discussion and Analysis*** ***December 31, 2022***

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### Budget Practices

Budgets for General Fund are prepared on the modified accrual basis of accounting. Unexpended appropriations of this fund lapse at the end of each fiscal year. Budgets of the General Fund and all changes and amendments to these budgets are approved by the Board of Commissioners as a whole.

### Capital Assets

Capital assets include significant acquisitions of land, facilities, and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives typically range from five to forty years.

### Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

### **Note 2 - Cash**

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2022, the Fire District had \$80,987 in deposits (collected bank balance). These deposits are secured from risk by federal deposit insurance.

### **Note 3 - Receivables**

At December 31, 2022, receivables were limited to ad valorem taxes and related revenue sharing collected by other governmental units on behalf of the Fire District. These amounts are considered fully collectible and there is no allowance for doubtful accounts.

### **Note 4 – Capital Assets**

A summary of the Fire District's capital assets is provided as follows:

# **Fire Protection District No. 6 of Grant Parish**

## **Management's Discussion and Analysis** **December 31, 2022**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Non Depreciable Capital Assets</u>				
Land	\$ 14,000	\$ ----	\$ ----	\$ 14,000
<u>Depreciable Capital Assets</u>				
Buildings and Improvements	75,000	25,832	----	100,832
Equipment	325,734	----	----	325,734
Accumulated Depreciation	(252,823)	(18,847)	----	(271,670)
Depreciable Capital Assets (Net)	<u>147,911</u>	<u>6,985</u>	<u>----</u>	<u>154,896</u>
Total Capital Assets	<u>\$ 161,911</u>	<u>\$ 6,985</u>	<u>\$ ----</u>	<u>\$ 168,896</u>

For the year ended December 31, 2022, depreciation expense totaled \$18,847.

### **Note 5 - Risk Management**

The Fire District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Fire District insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **Note 6 – Property Taxes**

Property taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from property taxes are recognized as revenue in the year billed. Assessments for the year ended December 31, 2022, are presented as follows:

	<u>Mills</u>
Operations and Maintenance	12.99

**REQUIRED SUPPLEMENTAL INFORMATION ( PART 11 )**

**Budgetary Comparison-General Fund**

**Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer**

**Schedule of Per Diem Paid to Board Members**

**Fire Protection District No. 6 of Grant Parish**

**Statement of Revenue, Expenditures and Changes in  
Fund Balance - Governmental Funds  
For the Year Ended December 31, 2022**

	Budget Amounts		General	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 151,433	\$ 155,000	\$ 151,433	\$ (3,567)
Revenue Sharing	52,353	44,000	52,353	8,353
Other	4,569	3,150	4,569	1,419
<b>Total revenues</b>	<u>208,355</u>	<u>202,150</u>	<u>208,355</u>	<u>6,205</u>
<b>Expenditures:</b>				
Current				
Public Safety - Fire Protection				
Payroll and Taxes	43,607	47,250	43,607	3,643
Insurance	12,967	11,000	12,967	(1,967)
Legal and Professional	2,751	3,000	2,751	249
Miscellaneous	419	30,000	419	29,581
Repairs and Maintenance	53,545	32,000	53,545	(21,545)
Supplies	37,870	7,000	37,870	(30,870)
Utilities	11,563	12,000	11,563	437
Capital Expenditures	<u>25,832</u>	<u>50,000</u>	<u>25,832</u>	<u>24,168</u>
<b>Total expenditures</b>	<u>188,554</u>	<u>192,250</u>	<u>188,554</u>	<u>3,696</u>
<b>Excess (Deficiency) of Revenues Over Exenditures</b>	19,801	9,900	19,801	9,901
<b>Fund Balance - Beginning of Year</b>	<u>205,686</u>	<u>205,686</u>	<u>205,686</u>	<u>-</u>
<b>Fund Balance - End of Year</b>	<u>\$ 225,487</u>	<u>\$ 215,586</u>	<u>\$ 225,487</u>	<u>\$ 9,901</u>

**FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH**

***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer***

**Year Ended December 31, 2022**

**Agency Head Name: Frankie Coleman, President**

<b>Purpose</b>	<b>Amount</b>
Salary	none
Benefits-Insurance	none
Benefits-Retirement	none
Car Allowance	none
Vehicle Provided By Government	none
Per Diem	\$ 840
Reimbursements	none
Travel	none
Registration Fees	none
Conference Travel	none
Continuing Professional Education Fees	none
Housing	none
Unvouchered Expenses	none
Special Meals	none

**The President of the Fire District is the head of the agency and its chief executive officer. The President volunteers his services and does not receive any compensation.**

FIRE PROTECTION DISTRICT NO. 6 OF GRANT PARISH

**Schedule of Per Diem Paid to Board Members**  
For The Year Ended December 31, 2022

William Smith	\$ 5,876
Carolyn Gresham	840
Frankie Coleman	840
Gary Edwards	910
Terry Sharbono	<u>700</u>
Total	<u>\$ 9,166</u>

**OTHER REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**Independent Accountant's Report On Applying Agreed-Upon Procedures**

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**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Fire Protection District No. 6  
of Grant Parish

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire District's compliance with certain laws and regulations during the year ended December 31, 2022, included in the Louisiana Attestation Questionnaire. Management of Fire District No. 6 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**PUBLIC BID LAW:**

1. Select all expenditures made during the year for material and supplies exceeding \$ 30,000, or public works exceeding \$ 150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 ( the public bid law ).

*There were no transactions meeting this scope of bid law.*

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 ( code of ethics ), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

*Management provided me with the required list including the information noted.*

3. Obtain from management a listing of all employees paid during the period under examination.

*Obtained the listing.*

4. Report whether any employees' names appear on both lists obtained in procedures 2 and 3.

*No names appeared on both lists.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.



*No vendors were noted on both lists*

## **BUDGETING**

6. Obtain a copy of the legally adopted budget and all amendments.

*The Fire District adopted a budget for year 2022.*

7. Trace the budget adoption and amendments to the minute book.

*The budget was approved by the board of commissioners and recorded in the minutes.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

*Revenues and e*

## **ACCOUNTING AND REPORTING**

9. Randomly select six disbursements made during the period under examination and:

- (a)** Trace payments to supporting documentation as to proper amount and payee.

*I examined supporting documentation and found that payment was for the proper amount and made to the correct payee.*

- (b)** Determine if payments were properly recorded to the correct fund and general ledger account.

*All payments selected were properly recorded to the correct fund and general ledger account.*

- (c)** Determine whether payments received approval from proper authorities.

*Inspection of the documentation for items selected indicated that the checks were signed by the proper official. No further approval was required.*

- (d)** Determine that the schedule of compensation, benefits, and other payments to the agency head or chief executive officer is reported accurately.

*Inspection of the records indicated that the schedule of compensation, benefits and other payments to the agency head is accurately presented.*

## **MEETINGS**

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 ( open meetings law ).

*The District complied with this requirement.*

**DEBT**

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

*I inspected deposits for the period and noted no deposits that appeared to be such proceeds.*

**ADVANCES AND BONUSES**

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

*I inspected the records for the year and noted no employees or instances that indicated payments to any District personnel which would constitute bonuses, advances, or gifts.*

**STATE AUDIT LAW**

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

*The Entity did not comply with R.S. 24:513 for the fiscal year ended December 31, 2022.*

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A. (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 Entity indicated it had not entered into any such contracts.*

**PRIOR-YEAR COMMENTS**

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

*There were no prior-year suggestions, recommendation or comments.*

I was engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported.

This report is intended solely for the use of management of Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Paul Dauzat  
Certified Public Accountant  
November 27, 2023

**FIRE PROTECTION DISTRICT NO. 1**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
For The Year Ended December 31, 2022

**SECTION 1-Financial Statements**

**None Reported**

**SECTION 2-Attestation Report**

**None Reported**

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

Paul Dauzat, CPA  
1220 Windsor Pl.  
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No  N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No  N/A

We did not enter 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).

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [ X ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [ X ] No [ ] N/A [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [ X ] No [ ] N/A [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [ X ] No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [ ] No [ ] N/A [ X ]

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [ X ] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [ X ] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [ X ] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [ X ] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [ X ] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [ X ] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No  N/A

The previous responses have been made to the best of our belief and knowledge.

Carolyn E. Gustafson Treasurer 11/12/2003 Date