

**WEST BATON ROUGE MUSEUM
A COMPONENT UNIT OF THE WEST BATON
ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA**

FINANCIAL REPORT

December 31, 2021



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WEST BATON ROUGE MUSEUM

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INDEPENDENT AUDITOR'S REPORT

West Baton Rouge Museum
Port Allen, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities of West Baton Rouge Museum, a component unit of the West Baton Rouge Parish Council, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise West Baton Rouge Museum's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the West Baton Rouge Museum, a component unit of West Baton Rouge Parish Council, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion on Governmental Activities

As explained in Note 13, the West Baton Rouge Museum did not adopt the provisions of GASB 68 as amended by GASB 71, "*Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement 68.*" These statements require that the Museum recognize, within the governmental activities financial statements, net pension liability, deferred inflows of resources, and deferred outflows of resources related to its participation in the Parochial Employees Retirement System of Louisiana, a cost-sharing, multiple employer, defined benefit plan. The amount by which this departure would affect deferred outflows, deferred inflows, net position, and expense of the governmental activities has not been determined.

Responsibilities of Management for the Financial Statements

West Baton Rouge Museum's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Baton Rouge Museum's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Baton Rouge Museum's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Baton Rouge Museum's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information included in schedule 1 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis, the schedule of employer's proportionate share of the net pension liability, and the schedule of employer's pension contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise West Baton Rouge Museum's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Compensation, Benefits and Other Payments to Agency Head is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2023 on our consideration of West Baton Rouge Museum's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Baton Rouge Museum's internal control over financial reporting and compliance.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in cursive script that reads "Provost, Salter, Harper & Alford, LLC". The signature is written in black ink and is positioned below the printed name of the firm.

March 21, 2023
Baton Rouge, Louisiana

WEST BATON ROUGE MUSEUM

Statement of Net Position**December 31, 2021****ASSETS**

Current Assets

Cash and cash equivalents	\$ 6,393
Investments	646,957
Taxes receivable	1,163,062
Intergovernmental receivable	12,928
Prepaid expenses	9,736
Inventory	2,135
Total current assets	<u>1,841,211</u>

Restricted Assets

Cash and cash equivalents	6,177
LAMP	34,726
Total restricted assets	<u>40,903</u>

Noncurrent Assets

Property and equipment, net of accumulated depreciation	<u>1,263,469</u>
Total noncurrent assets	<u>1,263,469</u>
Total Assets	<u>3,145,583</u>

LIABILITIES**Current Liabilities - (Payable from Current Assets)**

Accounts payable	16,496
Accrued salary	8,038
Intergovernmental payable	38,681
Unearned revenue - grants and donations	40,903
Total current liabilities (Payable from Current Assets)	<u>104,118</u>

Noncurrent Liabilities

Accumulated compensated absences	<u>87,346</u>
Total noncurrent liabilities	<u>87,346</u>
Total Liabilities	<u>191,464</u>

Deferred Inflows of Resources

Deferred ad valorem taxes	1,163,062
Deferred state revenue sharing	5,928
Total Deferred Inflows of Resources	<u>1,168,990</u>
Total Liabilities and deferred inflow of resources	<u>1,360,454</u>

NET POSITION

Invested in capital assets, net of related debt	1,263,469
Restricted - grants and donations	40,903
Unrestricted	480,757
Total net position	<u>\$ 1,785,129</u>

WEST BATON ROUGE MUSEUM

*Statement of Activities**Year Ended December 31, 2021*

	<u>Program Revenues</u>				
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	<u>Governmental activities</u>
Governmental activities:					
General government	\$ 1,199,807	\$ 43,078	\$ 14,912	\$ -	\$ (1,141,817)
General revenues:					
Ad valorem taxes					1,016,228
State revenue sharing					5,679
Investment earnings					607
Advertisement reimbursement					20,000
Total general revenues					1,042,514
Change in net position					(99,303)
Net position - beginning					1,884,432
Net position - ending					\$ 1,785,129

WEST BATON ROUGE MUSEUM**Balance Sheet, Governmental Fund - General Fund****December 31, 2021**

ASSETS

Current Assets

Cash and cash equivalents	\$	6,393
Investments		681,683
Taxes receivable		1,163,062
Intergovernmental receivable		12,928
Prepaid expenses		9,736
Inventory		2,135
Restricted Cash and cash equivalents		6,177
Total assets	\$	<u>1,882,114</u>

LIABILITIES**Current Liabilities**

Accounts payable	\$	16,496
Accrued		8,038
Intergovernmental payable		38,681
Unearned revenue - grants and donations		40,903
Total current liabilities		<u>104,118</u>

Deferred Inflows of Resources

Deferred ad valorem taxes		1,163,062
Deferred state revenue sharing		5,928
Total deferred inflows of resources		<u>1,168,990</u>

FUND BALANCE

Nonspendable - prepaid		9,736
Restricted - grants and donations		40,903
Unrestricted		558,367
Total fund balance		<u>609,006</u>
Total liabilities, deferred inflows of resources, and fund balance	\$	<u>1,882,114</u>

WEST BATON ROUGE MUSEUM

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net position

December 31, 2021

Total fund balance for the governmental fund at December 31, 2021		\$	609,006
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds			
Governmental capital assets		\$	1,938,175
Less accumulated depreciation			<u>(674,706)</u>
			1,263,469
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds			
Compensated absences			<u>(87,346)</u>
Net position of governmental activities		\$	<u>1,785,129</u>

WEST BATON ROUGE MUSEUM

Statement of Revenues, Expenditures and Changes in Fund Balance *Governmental Fund - General Fund*

Year Ended December 31, 2021

Revenues	
Ad valorem taxes	\$ 1,016,228
State revenue sharing	5,679
Grants	14,912
Fees and charges	43,078
Advertising reimbursement	20,000
Investment earnings	607
Total revenues	<u>1,100,504</u>
Expenditures	
Culture and recreation	
Salaries	528,709
Payroll taxes	18,352
Fringe	141,441
Travel	4,256
Operating services	336,702
Materials and supplies	69,523
Intergovernmental	38,804
Capital outlay	42,371
Total expenditures	<u>1,180,158</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(79,654)</u>
Fund Balances	
Beginning	<u>688,660</u>
Ending	<u>\$ 609,006</u>

WEST BATON ROUGE MUSEUM

***Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balance of
Governmental Fund to the Statement of Activities******December 31, 2021***

Total net change in fund balance at December 31, 2021 per
statement of revenues, expenditures and changes in fund balance \$ (79,654)

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

The change in net position reported for the governmental activities in the
statement of activities is different because:

Capital outlay	\$ 42,371	
Depreciation expense	<u>(88,542)</u>	(46,171)

Some expenses reported in the Statement of Activities do not require
the use of current financial resources and therefore are not
Reported as expenditures in governmental funds.

Compensated absences	<u>26,522</u>
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Change in net position of governmental activities	<u><u>\$ (99,303)</u></u>
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WEST BATON ROUGE MUSEUM

Notes to Financial Statements

December 31, 2021

1. INTRODUCTION

The West Baton Rouge Museum (Museum) is a general museum (history and art) which largely deals with the past and present activities of West Baton Rouge Parish. Permanent and temporary exhibits are housed at the museum, illustrating the area's history and art, both from this area and further afield. Six historic buildings are also on site and are part of the interpretive program. Numerous educational programs and workshops are held throughout the year.

The West Baton Rouge Museum Board was established by Act 120 of the Louisiana Legislature in 1991, under the provision of Louisiana Revised Statutes 25:1201 through 25:1213.

The population of West Baton Rouge Parish in 2021 was approximately 27,792. The Museum has about twenty thousand visitors annually and employs approximately 6 full time employees and 9 part-time employees.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation. The accompanying basic financial statements of the Museum have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Codification Sec. 2600, Reporting Entity and Component Unit Presentation and Disclosure.

Reporting Entity. GASB Codification Section 2100 has defined the governmental reporting entity and component units that should be included within the reporting entity. The Museum is considered a component unit of the West Baton Rouge Parish Council because the Council ability to exercise oversight responsibility. The Museum has no component units. The accompanying financial statements present information only as to the transactions and the activities of the Museum.

Fund Accounting. The Museum uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain museum functions and activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

Equity Classifications.

Government-Wide Financial Statements.

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Net invested in capital assets– Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net invested in capital assets”.

Fund Financial Statements.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Non-spendable – amounts that cannot be spent because they are either (a) in a nonspendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being non-spendable as this item is not expected to be converted to cash.

Restricted – amounts for which constraints have been placed on the use of resources that are either (1) externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action (resolution) of the Museum. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

been specifically committed for use in satisfying those contractual requirements. The Museum did not have any committed resources as of yearend.

Assigned – spendable amounts that are reported in governmental funds other than the General Fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the Museum that has the authority to assign amounts to be used for specific purposes. The Museum's management has not assigned any amounts at yearend.

Unassigned – the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

It is the Museum's policy to spend restricted fund balances first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. It is the Museum's policy to spend committed or assigned fund balances first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Museum does not have any policy regarding minimum fund balance amounts.

Governmental Funds. Governmental funds account for all or most of the Museum's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the governmental fund according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the Museum. The following is the Museum's governmental fund:

General Fund. The general fund is the primary operating fund of the Museum, and it accounts for all financial resources, except those required to be accounted for in other funds. The general fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Museum policy.

Measurement Focus/Basis of Accounting.

Government-Wide Financial Statements (GWFS). The Statement of Net Position and Statement of Activities display information about the Museum's office as a whole. These statements include all the financial activities of the Museum's office. Information contained in these statements

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

reflects the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Program Revenues. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements (FFS). The amounts reflected in the Governmental Fund Statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Museum's office operations.

The amounts reflected in the Governmental Fund Statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Property taxes, grant, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received by the government.

Reconciliation. A reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position is provided on page 8. A reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities is provided on page 10.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

Budgets. Annually in the fall of each year, the Museum's management submits a proposed operation budget for the general fund.

After the Board adopts the budget in the fall, the budget is sent to the West Baton Rouge Parish Council who conducts a public hearing on the budget, which must be adopted by December 15. At year end, public notices affording the public the opportunity to participate in the budget process, appear in the December issues of the West Side Journal, the official journal of the parish.

All budgetary appropriations (unexpected budget balances) lapse at the end of each fiscal year. There are no outstanding encumbrances. The non-GAAP basis is used in preparing and reporting the budgets and those funds not budgeted. The Museum Board will meet time to time to make changes or amendments within the various budget categories.

Cash, Cash Equivalents, and Investments. Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments. State law and the West Baton Rouge Museum's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and include Louisiana Asset Management Pool which is authorized under Louisiana Revised Statute 33:1321. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are reported at market value. Interest is accrued as earned.

Restricted Assets. Restricted assets include cash and cash equivalents and investments that are donor restricted or restricted by grants as to their use.

Inventories and Prepaid Items. Inventories of gift shop items are recorded on the lower of cost or market method. Immaterial supplies in the governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets. Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the governmental-wide financial statements. Capital assets are capitalized at historical costs or estimated costs (the extent to which fixed asset costs

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated capital assets are recorded at estimated fair market value when donated.

The Museum maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. All capital assets, other than land, are depreciated using the straight-line method over the useful lives of the assets.

The useful lives are as follows:

Buildings and building improvements	40 years
Furniture and Fixtures	5-10 years
Vehicles	5-10 years
Equipment	5-10 years

Compensated Absences. GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- 1) The employee's right to receive compensation are attributable to services already rendered.
- 2) It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Unused sick leave is paid only upon retirement.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental fund financial statements.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

Deferred Outflows of Resources and Deferred Inflows of Resources. In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and thus, will not be recognized as an outflow of resources (expenses/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Museum has two items that meet the criterion for this category - property taxes and state revenue sharing. The governmental funds report unavailable revenue from property taxes, state revenue sharing and unfulfilled grants. These amounts are deferred and recognized as an inflow of resources in the period that amounts become available.

Subsequent Events. In preparing these financial statements, the Museum has evaluated events and transactions for potential recognition or disclosure through March 21, 2023, which is the date the financial statements were available to be issued.

2. Deposits and Investments

Deposits. On December 31, 2021, the Museum has cash in demand deposit accounts with a book balance of \$12,270.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) 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.

On December 31, 2021, the Museum has \$25,500 in deposits (collective bank balances). These deposits are fully secured from risk by federal deposit insurance.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

	Book	Bank
Cash and cash equivalents		
Unrestricted	\$ 6,093	\$ 19,323
Restricted	6,177	6,177
	<u>12,270</u>	<u>\$ 25,500</u>
Petty cash	<u>300</u>	
Total	<u>\$ 12,570</u>	

Investments.

Investment balances at December 31, 2021 are as follows:

	Change in Investments	
	Book	Bank
LAMP		
Unrestricted	\$ 646,957	\$ 646,957
Restricted	34,726	34,726
Balance December 31, 2021	<u>\$ 681,683</u>	<u>\$ 681,683</u>

As of December 31, 2021, the change in the Museum's investments is reported as follows:

	Change in Investments	
	Amortized Cost	Fair Value
Balance December 31, 2020	\$ 781,341	\$ 781,341
Add:		
Investment purchases	100,342	100,342
Subtract:		
Investment sales	<u>(200,000)</u>	<u>(200,000)</u>
Balance December 31, 2021	<u>\$ 681,683</u>	<u>\$ 681,683</u>

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

LAMP is an investment pool that, to an extent practical, invest in a manner consistent with GASB 79. The following facts are relevant for investments pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 58 days as of December 31, 2021.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. The LAMP administrative office can be reached at 800-249-5267 for any questions.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

3. Restricted Assets

The Museum had the following donor restricted assets at December 31, 2021:

Carruth Foundation	\$ 28,020
Union Pacific	10,533
Rotary Club	2,350
Total	<u>\$ 40,903</u>

4. Capital Assets

Museum capital assets consisted of the following:

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Buildings and improvements	\$ 1,539,655	\$ -	\$ -	\$ 1,539,655
Furniture and equipment	356,149	42,371	-	398,520
	1,895,804	42,371	-	1,938,175
Less Accumulated Depreciation	(586,164)	(88,542)	-	(674,706)
	<u>\$ 1,309,640</u>	<u>\$ (46,171)</u>	<u>\$ -</u>	<u>\$ 1,263,469</u>

5. Pension Plan

Plan Description

Substantially all of the Museum's full-time employees are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Museum are members of Plan A. All permanent Museum employees working at least 28 hours a week who are paid wholly or in part from parish funds are eligible to participate in the System. The System issued a stand-alone audit report on its financial statements for the year ended December 31, 2020. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Under the plan, members are required by state statute to contribute 9.5% of their annual covered salary and the Museum is required to contribute at an actuarially determined rate. The current rate is 12.25% of annual covered payroll. The contribution requirements of plan members and the Museum are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Museum's contributions to the System under Plan A for the years ending December 31, 2021, 2020, and 2019 were \$48,601, \$46,088, and \$39,048, respectively, equal to the required contributions for each year.

6. Other Postemployment Benefits

The Museum does not offer any post-retirement benefits.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

7. Levied Taxes

The following is a summary of authorized and levied property taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parishwide taxes:		
Museum	2.00	2.00

The gross assessed value for the tax year 2021 on the certified roll was \$633,014,020. After applying homestead exemptions and other reductions of \$51,482,858, the net assessed value upon which the Museum's property tax was computed was \$581,531,162. 2.0 mills is the maximum amount the Museum may legally elect to assess property owners each year. The Museum's management elected to have the Parish assess the maximum millage for tax year 2021. Accordingly, management estimated the initial gross amount of property tax payable, excluding back tax settlements and uncollectible amounts, to the Museum for this fiscal year to approximately \$1,163,062.

Property taxes are considered delinquent if not paid by December 31. Most of the property taxes are collected during the months of December, January, and February. The West Baton Rouge Parish Sheriff acts as the collecting agent for the Parish's property taxes. The Sheriff will have a "tax sale" each year to collect as much of the taxes due as possible. The tax sale date for West Baton Rouge Parish for the 2021 tax assessment will be in May 2022, and the lien date was December 31, 2021.

Property taxes are recorded as receivable and deferred inflows at the time the tax levy is billed (November of each year). As the Sheriff collects the taxes, he forwards them to the Museum where they are recorded as revenues in accordance with the modified accrual basis of accounting.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

The following are the principal taxpayers and related ad valorem tax revenue for the Museum:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
The Dow Chemical Co.	Chemical	\$ 97,143,200	15.3%
ExxonMobil Production Co.	Oil Storage	56,429,640	8.9%
Criterion Catalysts	Refinery	44,824,410	7.1%
Placid Refining Company	Refinery	40,542,050	6.4%
Total		<u>\$ 238,939,300</u>	<u>37.7%</u>

8. Compensated Absences

The following is a summary of accumulated leave privileges for the year ended December 31, 2021:

Balance as of December 31, 2020	<u>\$ 113,868</u>
Increase (decrease) in accumulated leave	<u>(26,522)</u>
Balance as of December 31, 2021	<u>\$ 87,346</u>

9. On-Behalf Payments

Because the Museum is one of several governmental agencies receiving proceeds from a property tax assessment, state law (R.S. 11:82) requires the Museum to bear a prorata share of the pension expense relating to state and statewide public retirement systems. The Museum's pro-rata share of the required contribution was \$38,681 that was withheld by the West Baton Rouge Parish Sheriff from property tax collections to satisfy the Museum's obligation. The Sheriff withholds the entire amount of this obligation in January each year even though some of the property taxes may never be collected.

The \$38,681 withheld by the Sheriff has been included as part of "intergovernmental" expenditures of the General Fund in these financial statements.

WEST BATON ROUGE MUSEUM

Notes to Financial Statements, Continued

December 31, 2021

Museum purchased additional insurance to cover disasters for the Barn, Arbroth Store, three Allendale cabins and the Reed House. No settlements were made during the year that exceeded the Museum's coverage.

13. New Accounting Pronouncements Not Yet Implemented

GASB Statement 87, Leases: This standard will require all leases to be reported on the statement of net positions under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases including those previously reported as operating leases. All leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Museum will include the requirements of this standard, as applicable, in its December 31, 2022 financial statements. All of the Museum's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Museum is unknown at this time.

13. Net Pension Liability

Generally accepted accounting principles require the Museum to recognize the difference between the actuarial total pension liability and the fair value of the legally restricted plan asset to its participation in the Parochial Employees' Retirement System of Louisiana, a cost-sharing, multiple employer defined benefit plan, as a net pension liability on the statement of net position. In addition, the Museum is required to recognize its share of the deferred outflows and deferred inflows associated with its participation in the plan. However, because the Museum employees participate under the umbrella of the West Baton Rouge Parish Council (of which they are a component unit), their share of the net pension liability, deferred Inflow and outflows are included in the West Baton Rouge Parish Council's financial statements. Information specific to the Museum needed to implement these accounting changes was not readily available. As such, the West Baton Rouge Museum did not apply the provisions as required by generally accepted accounting principles. Information related to the participation in the retirement plan can be found in the financial statements of the West Baton Rouge Parish Council as of December 31, 2021.

WEST BATON ROUGE MUSEUM

Required Supplementary Information

December 31, 2021

WEST BATON ROUGE MUSEUM*Schedule of Revenues, Expenditures and Changes in Fund Balance*

Year Ended December 31, 2021

*Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -**Governmental Fund Type- General Fund*

	Actual Basis	Adjustment to Budget Basis	Actual (Budgetary Basis)	Budget		Variance Favorable (Unfavorable)
				Original	Final	
Revenues						
Ad valorem taxes	\$ 1,016,228	\$ -	\$ 1,016,228	\$ 920,000	\$ 920,000	\$ 96,228
State revenue sharing	5,679	-	5,679	5,000	5,000	679
Grants	14,912	-	14,912	37,000	37,000	(22,088)
Fees and charges	43,078	-	43,078	46,000	46,000	(2,922)
Advertising reimbursement	20,000	-	20,000	20,000	20,000	-
Investment earnings	607	-	607	10,000	10,000	(9,393)
Total revenues	<u>1,100,504</u>	<u>-</u>	<u>1,100,504</u>	<u>1,038,000</u>	<u>1,038,000</u>	<u>62,504</u>
Expenditures						
Culture and recreation						
Salaries	547,061	-	547,061	525,000	525,000	(22,061)
Fringe	141,441	-	141,441	126,000	126,000	(15,441)
Travel	4,256	-	4,256	20,000	20,000	15,744
Operating services	336,702	-	336,702	286,900	286,900	(49,802)
Materials and supplies	69,523	-	69,523	72,000	72,000	2,477
Intergovernmental	38,804	-	38,804	32,000	32,000	(6,804)
Capital outlay	42,371	-	42,371	130,000	130,000	87,629
Total expenditures	<u>1,180,158</u>	<u>-</u>	<u>1,180,158</u>	<u>1,191,900</u>	<u>1,191,900</u>	<u>11,742</u>
Excess (Deficiency) of Revenues Over						
Expenditures	(79,654)	\$ -	\$ (79,654)	\$ (153,900)	\$ (153,900)	\$ 50,762
Fund Balances						
Beginning	<u>688,660</u>					
Ending	<u>\$ 609,006</u>					

WEST BATON ROUGE MUSEUM

Other Supplementary Information

December 31, 2021

WEST BATON ROUGE MUSEUM

Schedule of Compensation, Benefits and Other Payments Year Ended December 31, 2021
to Agency Head

Agency Head Name: Angelique Bergeron

Purpose	Amount
Salary	\$ 94,439
Benefits-Insurance	21,988
Benefits-Retirement	11,569
Benefits-Medicare	1,313
Total compensation	<u>\$ 129,309</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

West Baton Rouge Museum
Port Allen, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities of West Baton Rouge Museum, a component unit of the West Baton Rouge Parish Council, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the West Baton Rouge Museum's basic financial statements, and have issued our report thereon dated March 21, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Baton Rouge Museum's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Baton Rouge Museum's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Baton Rouge Museum's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Baton Rouge Museum's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as item 2021-002.

West Baton Rouge Museum's Response to Findings

West Baton Rouge Museum's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. West Baton Rouge Museum's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

PROVOST, SALTER, HARPER & ALFORD, LLC



March 21, 2023
Baton Rouge, Louisiana

WEST BATON ROUGE MUSEUM

Schedule of Findings and Responses

December 31, 2021

Section I- Internal Control Findings

Finding 2021-001

Significant Deficiency in Internal Control – Segregation of Duties

Criteria: An important element in designing an internal accounting control system that safeguards assets and reasonably ensures the reliability of the accounting records is the concept of segregation of duties.

Condition: The Museum does not have an adequate segregation of duties at its office. While we recognize that the Museum may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

Context: No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions: (1) authorization of a transaction, (2) recording of the transaction, or (3) custody of assets involved in the transaction.

Potential Effect: Errors or fraud could occur and go undetected.

Recommendation: To the extent possible, the entity should have a proper segregation of duties or compensating mitigating controls.

View of Responsible Official: In response to the segregation of duties, the Museum is a small agency and the cost for hiring additional employees is not beneficial. Controls have been implemented by dividing responsibilities between the employees and the Board reviews the invoices and financial statements.

Section II- Compliance Findings

Finding 2021-002

Noncompliance with Louisiana Audit Law Reporting Requirements

Criteria: The Museum is required to provide an annual financial report to the Louisiana Legislative Auditor no later than six months after its fiscal year end.

Condition: The Museum failed to comply with these laws.

Cause: The Museum did not have proper procedures in place to ensure compliance with these laws.

Potential Effect: The Museum is not in compliance with Louisiana Revised Statutes 24:513.

WEST BATON ROUGE MUSEUM

Schedule of Findings and Responses

December 31, 2021

Recommendation: The Museum should engage a CPA firm prior to the fiscal year end to perform the required audit to ensure timely reporting.

View of Responsible Official: In January 2022, we received notification from Baxley and Associates, LLC canceling their services with us due to staffing issues. It took some time for the museum to secure a new firm to perform the required audit. We engaged the current firm, Provost, Salter, Harper & Alford, LLC, on April 21, 2022. The COVID-19 pandemic resulted in a turnover among key personnel at the museum, and it has taken some time to find an appropriate replacement for the Administrative Assistant position. The personnel changes combined with coordinating with the new firm led to delays in filing our annual fiscal report. Our new Administrative Assistant has now been in place for a full year now. As we have secured the services of a new auditing firm, we will endeavor to not allow this to happen again.

WEST BATON ROUGE MUSEUM

Schedule of Prior Year Findings

December 31, 2021

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Status of the Finding	Current Year Finding RefNo.
2020-001	2013	Lack of Segregation of Duties	Unresolved	2021-001

**INDEPENDENT
ACCOUNTANT'S REPORT
ON THE APPLICATION
OF AGREED-UPON PROCEDURES**

West Baton Rouge Museum

December 31, 2021



WEST BATON ROUGE PARISH MUSEUM

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December 31, 2021

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board and Management of West Baton Rouge Museum:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. West Baton Rouge Museum's management is responsible for those C/C areas identified in the SAUPs.

West Baton Rouge Museum has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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 we performed, and the associated findings are summarized in Schedule A, which is an integral part of this report.

We were engaged by West Baton Rouge Museum to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. 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 those C/C areas identified in the SAUPs. 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 West Baton Rouge Museum 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

PROVOST, SALTER, HARPER & ALFORD, LLC

A handwritten signature in cursive script that reads "Provost, Salter, Harper & Alford, LLC". The signature is written in black ink and is positioned above the typed text of the firm's name and date.

Baton Rouge, LA
March 22, 2023

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings:

The entity's policies and procedures do not include purchasing procedures concerning how vendors are added to the vendor list, receipts/collections procedures concerning receiving, recording, and preparing deposits, payroll/personnel procedures concerning the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules, ethics policies concerning the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, actions to be taken if an ethics violation takes place, system to monitor possible ethics violations, and a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy, debt service policies including debt issuance approval, continuing disclosure/EMMA reporting requirements, debt reserve requirements, and debt service requirements, information technology disaster recover/business continuity procedures concerning identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, periodic testing/verification that backups can be restored, use of antivirus software on all systems, timely application of all available system and software patches/updates, and identification of personnel, processes, and tools needed to recover operations after a critical event, and sexual harassment policies concerning R.S. 42:342-344 requirements for agency responsibilities and prohibitions, annual employee training, and annual reporting.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Findings:

No exceptions noted.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Findings:

No exceptions noted.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Findings:

No exceptions noted.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

We obtained a listing of 4 bank accounts.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Findings:

Two reconciliations did not include evidence that they were prepared within 2 months of the related statement closing date.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Findings:

Two reconciliations did not include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings:

No exceptions noted.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Cash is only collected at the office in Port Allen.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

Findings:

Employees responsible for cash collections do share cash drawers/registers.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Findings:

No exceptions noted.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Findings:

No exceptions noted.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Findings:

No exceptions noted.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Findings:

Management did not provide a bond or insurance policy covering employee theft.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements*

when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Findings:

No exceptions noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Findings:

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Findings:

No exceptions noted.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Findings:

Two of the tested deposits were not made within one business day of receipt at the collection location.

- e) Trace the actual deposit per the bank statement to the general ledger.

Findings:

No exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Payments are only processed at the main office in Port Allen.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Findings:

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

Findings:

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Findings:

No exceptions noted.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

Findings:

No exceptions noted.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

Findings:

No exceptions noted.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Findings:

One of the tested disbursements did not include evidence of segregation of duties.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

We obtained a listing of active credit cards for the fiscal period, including the card numbers and the names of the persons who maintained possession.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval

may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Findings:

Four of the cards' monthly statements showed no evidence that they were reviewed and approved, in writing, by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Findings:

Four of the cards' monthly statements included finance charges or late fees.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Findings:

One of the tested transactions had no documentation provided.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

We obtained a list of all reimbursements for travel and related expenses from the general ledger totaling \$1,018.01.

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Findings:

No exceptions noted.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Findings:

No exceptions noted.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Findings:

No exceptions noted.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings:

No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Findings:

No exceptions noted.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Findings:

No exceptions noted.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Findings:

No exceptions noted.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Findings:

No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Findings:

The entity's employees are reimbursed by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Findings:

The entity's employees are reimbursed by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Findings:

The entity's employees are reimbursed by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Findings:

The entity's employees are reimbursed by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Findings:

The entity's employees are reimbursed by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Findings:

The entity did not make any termination payments during the fiscal period. Therefore, this procedure was not applicable to the entity.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings:

This is all done by the West Baton Rouge Parish Council. Therefore, this procedure was not applicable to the entity.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Findings:

Two employees did not have documentation demonstrating they completed one hour of ethics training during the fiscal period.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Findings:

There were no changes to the ethics policy during the fiscal period. Therefore, this procedure was not applicable to the entity.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Findings:

No debt instruments were issued during the fiscal period; therefore, this procedure is not applicable.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Findings:

No bonds/notes were outstanding during the fiscal period; therefore, this procedure is not applicable.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Findings:

There were no misappropriations of public funds and assets during the fiscal period; therefore, this procedure is not applicable.

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Findings:

The notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds was not posted on the premises or website during the fiscal period.

Information Technology Disaster Recovery/Business Continuity

25. We performed the procedure and discussed the results with management.

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Findings:

No exceptions noted.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Findings:

No exceptions noted

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Findings:

No exceptions noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Findings:

Two employees did not have documentation demonstrating they completed one hour of sexual harassment training during the fiscal period.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Findings:

The entity had not posted its sexual harassment policy and complaint procedure on its website.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;

Findings:

The entity did not have a sexual harassment report for the current fiscal period.

- b) Number of sexual harassment complaints received by the agency;

Findings:

The entity did not have a sexual harassment report for the current fiscal period.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

Findings:

The entity did not have a sexual harassment report for the current fiscal period.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Findings:

The entity did not have a sexual harassment report for the current fiscal period.

- e) Amount of time it took to resolve each complaint.

Findings:

The entity did not have a sexual harassment report for the current fiscal period.



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WBRM 2021 Responses to findings on policies:

1b) Purchasing:

- How vendors are added to the vendor list:

The WBRM Administrative Assistant requests a W-9 from all vendors before adding them to the system.

We will update our financial policies to reflect this.

1d) Receipts/Collections:

- Receipt collections procedures concerning receiving, recording, and preparing deposits:

Monies are collected at the front desk and in the museum gift shop in two separate cash registers. All transactions are recorded in the Square POS system, which can print receipts and reports. Funds are verified daily. Because of the small number of transactions and the low dollar amount, the front desk prints a sales report and turns in funds weekly, while the gift shop prints a sales report and turns in funds monthly. The Administrative Assistant counts the funds, verifies with Square, and prepares the deposit. If there are checks, a copy is made before depositing. After deposit, the deposit ticket is filed with the supporting documents.

We will update our financial policies to reflect this.

1e) Payroll/Personnel:

- Payroll/personnel procedures concerning the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules:

In 2021, the West Baton Rouge Museum contracted with Kean Miller to revise our Personnel Policy. The revised policy does address the named concerns, but although it was approved October 20, 2021, it was not effective until January 1, 2022. This should not be a problem next year.



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1i) Ethics:

- Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) System to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any change to the entity's ethics policy.

The West Baton Rouge Museum adopted a new ethics policy which addresses the named concerns on January 18, 2023.

1j) Debt Service:

- Debt service policies including debt issuance approval, continuing disclosure/EMMA reporting requirements, debt reserve requirements, and debt service requirements:

The West Baton Rouge Museum is a department of the West Baton Rouge Parish, and has no authority negotiate debt service.

1k) Information Technology Disaster Recovery/Business Continuity

- Information technology disaster recover/business continuity procedures concerning identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, periodic testing/verification that backups can be restored, use of antivirus software on all systems, timely application of all available system and software patches/updates, and identification of personnel, processes, and tools needed to recover operations after a critical event

The IT department for West Baton Rouge maintains the WRBM networks and provides recover operations for critical event.

1) Sexual Harassment

- Sexual harassment policies concerning R.S. 42:342-344 requirements for agency responsibilities and prohibitions, annual employee training, and annual reporting.

The West Baton Rouge Museum is a department of West Baton Rouge Parish which has the sexual harassment policy listed.

<https://www.wbrparish.org/905/6486/Sexual-Harassment-Policy>



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WBRM 2021 Responses to findings on procedures:

Bank Reconciliation (a & b)

3. Bank reconciliations in timely manner and not approved by management/board:

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.

Collections

5. Collections of Cash – sharing cash drawers:

There is one cash register for admissions at the front desk and a second cash drawer in the gift shop. Because of the small staff size, it is not feasible to have more cash drawers. There is also a small number of transactions with a low dollar amount.

6. Bond or insurance policy covering policy theft:

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.

7. Deposits tested were not made within one business day of receipt

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.



Non-Payroll Disbursement

10. Nonpayroll disbursements

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

12. Credit Cards

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.

13. No documentation

The WBRM has had significant staff turnover since the COVID-19 pandemic. The museum's Administrative Assistant had been here for 24 years and it was difficult to find an immediate replacement. We finally have a new person in place, but because of the lapse in training requirements were missed. Our new Administrative Assistant is now aware and we will endeavor to do better.

Ethics

20. Ethics – 2 employees did not have proof of training

Some employees left our employment before the Parish requested our training documents. We know this is expected every year and will ask all employees to complete it earlier in the year.



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Fraud Notice

24. Fraud statement not posted on premises:

While we did have the statement posted on our website, it was not posted on the premises. We will rectify this immediately.

Sexual Harassment

26. Sexual Harassment – 2 employees did not have proof of training:

Some employees left our employment before the Parish requested our training documents. We know this is expected every year and will ask all employees to complete it earlier in the year.

27. Sexual Harassment policy and complaint procedures not listed on website:

We will rectify this immediately.

28. Sexual Harassment report form:

We will rectify this immediately.