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Release Date: JUN 10 1968

**VERNON R  
COON**  
SERVICES PUBLIC ACCOUNTANT

RECEIVED  
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**SOUTH CLAMORINE PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 1997**

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Adrian, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 1997

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Accountant's Compilation Report

BOARD OF COMMISSIONERS  
SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the South Claiborne Parish Fire Protection District as of December 31, 1997, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.



West Monroe, Louisiana  
May 19, 1998

V R COON, INC.  
West Monroe,  
Louisiana 71291  
Phone 225-866-2121  
Telex, Fax: Louisiana  
1-800-841-2020  
Fax: 225-866-1888

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athena, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>			
Cash	\$55,052		\$55,052
Receivables - ad valorem taxes	74,966		74,966
Other assets	1,000		1,000
Buildings and equipment		\$611,795	\$611,795
<b>TOTAL ASSETS</b>	<u>\$131,018</u>	<u>\$611,795</u>	<u>\$742,713</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$3,990	NONE	\$3,990
<b>Fund Equity:</b>			
Investment in general fixed assets		\$611,795	\$611,795
Fund balance - unreserved - undesignated	127,118		127,118
<b>Total Fund Equity</b>	<u>127,118</u>	<u>611,795</u>	<u>738,913</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$131,018</u>	<u>\$611,795</u>	<u>\$742,713</u>

See accompanying notes and accountant's compilation report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 1997

<b>REVENUES</b>	
Ad valorem taxes	\$80,813
Intergovernmental revenue:	
State funds - fire insurance rebate	4,000
Local funds	500
Use of money and property	1,048
Total revenues	<u>\$86,361</u>
<b>EXPENDITURES</b>	
Current - public safety:	
Operating services	93,158
Material and supplies	4,963
Capital outlay	60,532
Intergovernmental	7,243
Total expenditures	<u>165,896</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(79,535)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>131,744</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$52,209</u>

See accompanying notes and accountant's compilation report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended December 31, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Ad valorem taxes	\$80,000	\$89,888	\$9,888
Intergovernmental revenue - state funds - fire insurance rebate	3,500	4,600	1,100
Use of money and property	300	3,049	2,749
Total revenues	<u>\$83,800</u>	<u>\$97,537</u>	<u>\$13,737</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Operating services	23,800	23,500	20,299
Material and supplies	80,000	4,130	5,850
Capital outlay	70,000	68,000	10,000
Intergovernmental			
Total expenditures	<u>\$173,800</u>	<u>\$95,630</u>	<u>\$78,170</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(50,000)	(84)	49,916
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>\$0,000</u>	<u>\$6,136</u>	<u>\$6,136</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>NOSE</u>	<u>\$26,032</u>	<u>\$26,032</u>

See accompanying notes and accountant's compilation report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended  
December 31, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

South Claiborne Parish Fire Protection District was created by the Claiborne Parish Police Jury as authorized by Louisiana Revised Statute 40:1482, on February 8, 1990. The district is governed by a five member board appointed by the police jury, the Village of Athens, and by the board. Board members serve without benefit of compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Affairs, Louisiana**

**Notes to the Financial Statements (Continued)**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

**B. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athena, Louisiana**

**Notes to the Financial Statements (Continued)**

the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). The district's sources of revenue consist of an ad valorem tax and interest on demand deposits. General operating expenditures are paid from this fund.

**C. FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlays) in the governmental fund and the related assets are reported in the general assets account group. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. All general fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. 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 be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

**SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Abita, Louisiana**

**Notes to the Financial Statements (Continued)**

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1903 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year, and January and February of the current year.

Interest income on demand deposits is recorded in the month the interest is earned and credited to the bank account.

Substantially all other revenues are recorded when received by the district.

Based on the above criteria, ad valorem taxes have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the board prior to December 31 of each year during the board's regular December meeting. The proposed budget is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. Encumbrance accounting is not used by the district.

**SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana**

**Notes to the Financial Statements (Continued)**

The budget comparison statements included in the accompanying financial statements for the year ended December 31, 1997, include the original adopted budget. The following reconciles the excess (deficiency) of revenues over expenditures as shown on budget comparison Statements C and D (budget basis) to the same amounts shown on Statement B (GAAP basis):

Excess (deficiency) of revenues over expenditures (Budgetary basis)	(\$84)
Adjustments:	
Receivables	(6,284)
Payables	<u>(250)</u>
Excess (deficiency) of revenues over expenditures (GAAP basis)	<u>156,650</u>

The following schedule reconciles General Fund actual ending fund balance as shown on Statement C with cash on Statement A:

Fund balance at end of year - Statement C	\$35,082
Prepaid expenditures	<u>(1,000)</u>
Cash - Statement A	<u>\$35,082</u>

**F. CASH**

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the district has cash (book balance) totaling \$55,052.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The deposit balance (bank balance) at December 31, 1997, totals \$62,080, and is fully secured by federal deposit insurance.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

Notes to the Financial Statements (Continued)

**6. TOTAL COLUMN ON COMBINED  
BALANCE SHEET**

The total column on the combined balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**7. LEVIED TAXES**

The district is authorized to levy a maximum tax of 10.00 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 10.00 mills for 1997. The tax will expire with the 1999 tax roll. The difference between authorized and levied millages is the result of reassessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1874.

The following are the principal taxpayers for the parish and their 1997 assessed valuation.

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Marathon Oil Company	\$4,256,140	5.71%
Lofton Corporation	3,820,800	5.13%
Texas Gas Transmission Corporation	2,444,820	3.55%
Hessid Producing Company, Inc.	1,742,990	2.34%
BellSouth Telecommunication	1,662,610	2.23%
Energy Louisiana, Inc.	1,606,030	2.13%
Heat Oil Company	1,512,430	2.00%
Pan Energy Field Services, Inc.	1,453,510	1.95%
Claiborne Electric Co-op., Inc.	1,264,820	1.70%
Premier Bancorp, Inc.	<u>978,280</u>	<u>1.31%</u>
Total	<u>\$28,523,440</u>	<u>38.08%</u>

**8. CHANGES IN GENERAL FIXED ASSETS**

The following presents the changes in general fixed assets for the year ended December 31, 1997:

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Abita, Louisiana

Notes to the Financial Statements (Continued)

	Balance January 1,	Additions	Deletions	Balance December 31,
Buildings	\$10,326			\$10,326
Fire fighting equipment	<u>340,857</u>	<u>\$63,372</u>	<u>(\$49,500)</u>	<u>\$354,679</u>
Total	<u>\$351,183</u>	<u>\$63,372</u>	<u>(\$49,500)</u>	<u>\$364,955</u>

4. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims.

5. SERVICES AGREEMENT

The district entered into a contract with Dennis Butler whereby the district agreed to pay Mr. Butler \$1,000 per month for training services, consultation and other technological functions pertaining to the district. Payments under this agreement totaled \$12,000 for 1997 and are included in operating services expenditures.

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

The following independent accountant's report on applying agreed upon procedures is prepared in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attorney General's Office*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

**BOARD OF COMMISSIONERS  
SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the South Claiborne Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the South Claiborne Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying *Louisiana Auditor's Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during each year under examination for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether each purchase was made in accordance with LSA-RS 28:2211-2251 (the public bid law).

A review was made of all disbursement journals for the year under examination. This review did not disclose any expenditures made during the periods under examination for materials and supplies exceeding \$5,000 or any expenditures made for public works exceeding \$50,000.

**VERNON R. CUON  
INDEPENDENT ACCOUNTANT  
PUBLIC ACCOUNTANTS**

**OFFICE OF LOUISIANA  
GOVERNMENTAL  
ACCOUNTANTS**

**REGISTERED OFFICE IN  
MONROE, LOUISIANA  
REGISTRATION NUMBER  
0000000000**

**118 PROFESSIONAL BLDG.  
SUITE 2000  
LOUISIANA 70001  
PHONE 214-633-0141  
TELEPHONE LOUISIANA  
1-800-645-0000  
FAX NUMBER 504**

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1997

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

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

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

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

The district has no employees. Consulting and training services are provided on a contractual basis.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

As stated above, there are no employees. However, I determined that the contractor did not appear on the list provided by management in number 2 above.

**Budgeting**

5. Obtain a copy of the legally adopted budgets and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of meetings held on December 29, 1996, which indicated that the budget had been adopted by the Board of Commissioners of the South Claiborne Parish Fire Protection District by votes of all in favor and none opposed.

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures,  
December 31, 1997

7. Compare the revenues and expenditures of the final budgets to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues did not fall to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

**Accounting and Reporting**

8. Randomly select 6 disbursements made during each period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of canceled checks for each of the six disbursements indicated approval from two board members. Further, the types of disbursements made were included in the district's approved budget.

**Meetings**

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

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted. I also noted, in the minutes, an entry indicating the date and time of the postings.

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1997

**Debt**

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

I inspected copies of all deposit slips for each period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

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

As stated in number 5 above, the district has no paid employees. A reading of the minutes of the board for the year indicated no approval for the payments noted. However, I did note a check dated December 21, 1997, which cleared the bank on December 29, 1997 to the fire district's consultant. This check was not posted in the district's accounting records until January 21, 1998. This payment constitutes an advance which is prohibited under Article 7, Section 14 of the Louisiana Constitution.

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

This report is intended solely for the use of management of the South Claiborne Parish Fire Protection District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



West Monroe, Louisiana  
May 19, 1998

### **Lambert Attestation Questionnaire**

The accompanying *Lambert Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Verona R. Coon  
Certified Public Accountant  
106 Professional Drive  
West Monroe, La 71291

Mr. Coon,

In connection with your compilation of our financial statements of the South Claiborne Parish Fire Protection District as of December 31, 1997 and for the year then ended, and as required by Louisiana Revised Statute 24:512 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of April 22, 1998.

#### **PUBLIC BID LAW**

1. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes  No  N/A

#### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYERS**

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1101-1134.

Yes  No  N/A

3. No member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1989 under circumstances which would constitute a violation of LSA-RS 42:1119.

Yes  No  N/A

## BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [] No [ ] N/A [ ]

## ACCOUNTING AND REPORTING

3. All non-exempt governmental receipts are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44(7), 44(31), and 44(36).

Yes [] No [ ] N/A [ ]

6. We have filed our annual financial statements in accordance with LSA-RS 24:504, LSA-RS 33:463, and/or LSA-RS 39:52, as applicable.

Yes [] No [ ] N/A [ ]

7. We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No [ ] N/A [ ]

## MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes [] No [ ] N/A [ ]

## DEBT

9. We have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 25 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [] No [ ] N/A [ ]

## ADVANCES AND BONUSES

10. We have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and A0 opinion 76-728.

Yes [  ] No [  ] N/A [  ]

We have disclosed to you all known non-compliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible non-compliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.

*Joseph A. Chaussonniere*  
Chairman

April 22, 1997  
Date

**SOUTH CLAIBORNE FIRE PROTECTION DISTRICT  
P. O. BOX 126  
ATHENS, LOUISIANA 71003**

April 30, 1998

Vernon E. Cion  
Certified Public Accountant  
116 Professional Drive  
West Monroe, La 71291

In your attestation report on the South Claiborne Fire Protection District for the year ended December 31, 1997, you indicated that the fire district's consultant received an advance in his fees which is a violation of Article 7, Section 14 of the Louisiana Constitution. We were not aware that this was a violation, and in the future, no such payments will be made.

  
\_\_\_\_\_  
(Chairman)

**SOUTH CLAIRBORNE FIRE PROTECTION DISTRICT**  
**P. O. BOX 126**  
**ATHENS, LOUISIANA 71003**

April 30, 1998

Yvonne R. Coon  
Certified Public Accountant  
118 Professional Drive  
West Monroe, La 71291

The attestation report on the South Claiborne Fire Protection District for the two years ended December 31, 1996, contained a finding regarding one disbursement not supported by an invoice, and no general ledger for 1995. Invoices are now being kept for all disbursements and the district began maintaining a general ledger in 1996. Therefore, both of these findings are considered resolved by the district.

  
(Chairman)