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ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 2 2 1988

Ericksen, Krentel, Canton & LaPorte, S.P.A.  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

4222 Canal Street

New Orleans, Louisiana 70119-5996

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**Erickson, Krentel, Canton & LaPorte, L.L.P.**  
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INDEPENDENT AUDITORS' REPORT

St. Rose Volunteer Fire Department, Inc.  
P.O. Box 309  
St. Rose, Louisiana 70067

We have audited the accompanying general purpose financial statements of the St. Rose Volunteer Fire Department, Inc. as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Rose Volunteer Fire Department, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Guide and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Rose Volunteer Fire Department, Inc. as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 17, 1998 on our consideration of St. Rose Volunteer Fire Department, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

June 17, 1998

*Erickson, Krentel, Canton & LaPorte*  
Certified Public Accountants

**ST. JOSE VOLUNTARIAN FIRE DEPARTMENT, INC.**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1992**

**ASSETS AND PROVISIONS**

	Departmental Fund Type		Amount Group			Totals (Memorial Fund)	
	General Fund	Special Fund	General Fund Assets	Long-Term Liabilities	Total		
					1991	1992	
Cash	\$ 162,638	\$ -	\$ -	\$ -	\$ 162,638	\$ 161,018	
Due from Parish (Note 3)	7,088	-	-	-	7,088	5,844	
Fire Protection supplies	-	374,077	-	-	374,077	471,180	
Equipment	-	538,481	-	-	538,481	466,386	
Buildings	-	383,897	-	-	383,897	308,080	
Land	-	34,150	-	-	34,150	34,150	
Retirement provisions	-	-	-	75,332	75,332	81,428	
<b>Total assets and provisions</b>	<b>\$ 169,726</b>	<b>\$ 1,348,605</b>	<b>\$ 75,332</b>	<b>\$ 1,423,965</b>	<b>\$ 1,471,018</b>	<b>\$ 1,471,018</b>	

**LIABILITIES AND FUND EQUITY****LIABILITIES:**

Accounts payable	\$ 17,301	\$ -	\$ -	\$ -	\$ 17,301	\$ 21,247
Due payable (Note 4)	-	-	-	75,332	75,332	81,428
<b>Total liabilities</b>	<b>17,301</b>	<b>-</b>	<b>75,332</b>	<b>82,633</b>	<b>92,633</b>	<b>102,675</b>

**FUND EQUITY:**

Fund asset						
LIQUIDATED	-	1,348,605	-	1,348,605	1,386,810	
Fund balance - unreserved, undesignated	152,425	-	-	152,425	249,312	
<b>Total fund equity</b>	<b>152,425</b>	<b>1,348,605</b>	<b>-</b>	<b>1,501,030</b>	<b>1,636,122</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 169,726</b>	<b>\$ 1,348,605</b>	<b>\$ 75,332</b>	<b>\$ 1,501,030</b>	<b>\$ 1,471,018</b>	

ST. JOSE VOLUNTEER FIRE DEPARTMENT, INC.  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	1997	1996
<b>REVENUES:</b>		
Sales (see - 1/8 cent)	\$ 143,104	\$ 143,406
Operations and capital improvements millage	110,288	69,359
Fire insurance rebate	9,813	0,688
Other revenues	7,535	4,031
Total revenues	<u>270,740</u>	<u>217,484</u>
<b>EXPENDITURES:</b>		
Utilities:		
Electricity, water and gas	6,788	8,043
Telephone	2,524	2,269
Equipment:		
Maintenance	12,787	14,587
Fuel	1,674	294
Insurance	17,195	13,456
Buildings:		
Maintenance	14,828	11,758
Fire fighting supplies	28,427	44,389
Miscellaneous:		
Accounting and auditing	2,600	2,980
Legal fees	560	1,114
Office expenses	2,377	1,972
Meetings and other	10,397	12,344
Dues and subscriptions	845	302
Training	14,184	18,033
Account group activity:		
Equipment purchases	183,146	7,360
Bobt retirement	18,798	24,866
Interest	5,324	6,406
Total expenditures	<u>307,642</u>	<u>184,244</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,902)	62,180
BEGINNING FUND BALANCE, JANUARY 1	<u>189,235</u>	<u>187,085</u>
ENDING FUND BALANCE, DECEMBER 31	<u>\$ 152,333</u>	<u>\$ 148,275</u>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1997

113 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The St. Rose Volunteer Fire Department, Inc. (Fire Department) receives funding from local and state government sources and must comply with the concomitant requirements of those funding source entities. However, the Fire Department is a "primary government" and is not included as a component unit of any other St. Charles Parish governmental "reporting entity" as defined in GASB pronouncements, since the entity is a non-profit corporation, and the board members have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Fire Department includes all activities that are controlled by it as a quasi-public non-profit corporation organized to provide protection to the Parish of St. Charles. The Fire Department has no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units.

Fund Accounting

The accounts of the Fire Department are organized on the basis of a fund (General Fund) and account groups, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Fire Department records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures.

Revenues

Sales taxes are recorded in the month the taxes are collected by the St. Charles Parish School Board. Sales taxes become payable to the St. Charles Parish School Board on the first day of the month and become delinquent on the 20th day of the month following incurrence of the taxes by businesses.

ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

41) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues (Continued)

A ten year ad valorem tax issue was dedicated to the operations of the Fire Departments beginning in 1991. Each department is to receive one-ninth of annual collections. Taxes levied in November each year are available for expenditures in the subsequent year.

Interest income on investments is recorded when the investments have matured and income is available. All other revenues are recorded when received.

The majority of the Fire Department's revenues are derived from the one-eighth of one percent sales tax and the ad valorem tax for operations.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is not recognized until due.

Cash and Cash Equivalents

The Department is authorized under state law to 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, and the laws of the United States. The department may also invest in time certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, these deposits must be secured by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent. At December 31, 1997, the carrying amount of the Department's deposits was \$162,838, and the bank balance was \$166,841, classified as follows:

Federally insured	\$ 144,898
Uninsured and uncollateralized	21,943
	<u>\$ 166,841</u>

Budgets and Budgetary Accounting

The Fire Department was not required to prepare a budget for the year ended December 31, 1997.

ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1992

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in governmental funds.

Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost. Donated fixed assets are recorded at estimated fair market value at the date of donation.

Long-term liabilities expected to be financed from the General Fund are accounted for in the general long-term liabilities account group.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fire Department's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**12) SALES TAX REVENUE**

Effective March 1, 1990 sales taxes in the amount of one-eighth of one percent is collected by the St. Charles Parish School Board and administered by the Parish President. The sales tax is to be used for fire protection of the Parish of St. Charles. The funds are distributed monthly by the Parish President to the individual fire departments of the St. Charles Parish Firemen's Association, Inc. Effective September, 1994 the sales tax is distributed on the following basis:

	Monthly Dues	Percent of Remaining Funds
Bayou Canche Volunteer Fire Dept., Inc.	\$2,500	8.25%
Del Alismade Volunteer Fire Dept., Inc.	\$2,500	8.33%
East Side St. Charles Volunteer Fire Dept., Inc.	\$2,500	23.57%
Hahnville Volunteer Fire Dept., Inc.	\$2,500	5.92%
Millions Volunteer Fire Dept., Inc.	\$2,500	1.50%
Luling Volunteer Fire Dept., Inc.	\$2,500	29.80%
Merco Area Volunteer Fire Dept., Inc.	\$2,500	10.51%
Paradis Volunteer Fire Dept., Inc.	\$2,500	4.30%
St. Rose Volunteer Fire Dept., Inc.	\$2,500	17.30%

**13) REVENUE RECEIVABLE**

Revenue receivable at December 31, 1997 consists of the Fire Department's share of the 1/8% cent sales tax for the month of November 1997, collected on or before December 20, 1997 by the St. Charles Parish School Board and remitted by St. Charles Parish in January 1998.

An allowance for uncollectible receivables is not recorded by the Fire Department because it considers all receivables collectible at December 31, 1997.

**14) GENERAL LONG-TERM LIABILITIES**

The following is a summary of changes in general long-term liabilities during the year ended December 31, 1997:

Long-term liabilities, beginning of period	\$ 24,129
Reductions	18,197
Long-term liabilities, end of period	\$ 75,300

**ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
DECEMBER 31, 1997

**14) GENERAL LONG-TERM LIABILITIES (CONTINUED)**

The annual requirements to amortize liabilities outstanding as of December 31, 1997 are as follows:

Year	
1998	\$ 31,584
1999	28,916
2000	24,329
2001	<u>6,583</u>
<b>Total</b>	<b><u>\$ 71,412</u></b>

Details of long-term debt are as follows:

NOTE payable to Hibernia National Bank collateralized by a 1998 Fire Truck, a 1995 truck, all equipment along with an emergency vehicle, and real estate located in St. Rose, Louisiana, bearing an interest rate of 8% payable in monthly installments of \$2,100. Due October 24, 2001. \$ 60,120

**15) CHANGES IN GENERAL FIXED ASSETS**

	<u>Balance</u> 1/1/97	<u>Purchases</u> 1997	<u>Retirements</u> 1997	<u>Balance</u> 12/31/97
Wire protection				
Vehicles	\$ 877,137	\$ 98,888	\$ -	\$ 976,025
Equipment	446,396	64,283	-	510,679
Buildings	289,093	-	-	289,093
Land	<u>34,152</u>	<u>-</u>	<u>-</u>	<u>34,152</u>
	<b><u>\$1,636,882</u></b>	<b><u>\$ 163,171</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,800,055</u></b>

**16) CASH**

The Fire Department maintains a separate petty cash account. The petty cash account is funded through public functions held by the Fire Department. Expenditures from this petty cash account are for expenses related to the functions. The amount in the petty cash account was not included in the financial statements and was therefore not subjected to the audit procedures of the financial statements in 1997.

**17) RISK MANAGEMENT**

The Volunteer Fire Department is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to firemen; and natural disasters. The Volunteer Fire Department carries commercial insurance in amounts sufficient to insure itself against claims resulting from any of these risks.

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Professional Certificate

Member of Institute Certified Public Accountants  
Member of Institute Certified Public Accountants  
Member of Institute Certified Public Accountants

**INDEPENDENT AUDITORS REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

St. Rose Volunteer Fire Department, Inc.  
P.O. Box 399  
St. Rose, Louisiana 70067

We have audited the general purpose financial statements of St. Rose Volunteer Fire Department, Inc., as of and for the year ended December 31, 1997, and have issued our report thereon dated June 17, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether St. Rose Volunteer Fire Department, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 1997-3.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Rose Volunteer Fire Department, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

St. Rose Volunteer Fire Department, Inc.  
June 17, 1998  
Page 2

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect St. Rose Volunteer Fire Department, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1997-1 and 1997-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of St. Rose Volunteer Fire Department, Inc. and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

June 17, 1998

*Erickson Krentel Cannon LaPorte*  
CERTIFIED PUBLIC ACCOUNTANTS

ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1997

We have audited the financial statements of St. Rose Volunteer Fire Department, Inc. as of and for the year ended December 31, 1997, and have issued our report thereon dated June 17, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

**SECTION I SUMMARY OF AUDITORS' REPORTS**

- a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses  Yes  No  
Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

- b. Federal Awards **Not Applicable**

Internal Control

Material Weaknesses  Yes  No  
Reportable conditions  Yes  No

Type of Opinion on Compliance Unqualified  Qualified   
For Major Programs Disclaimer  Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .816(a)?

Yes  No

- c. Identification of Major Programs: **Not Applicable**

CFDA Number(s): Name of Federal Program (or Cluster)

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ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
STATEMENT OF FINANCES AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1997

Dollar threshold used to distinguish Type A and Type B Programs: \$ \_\_\_\_\_

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?    Yes    No    Not Applicable

**SECTION II FINANCIAL STATEMENT FINDINGS**

1997-1 Segregation of Duties

**Criteria:** Safeguarding of assets requires adequate segregation of duties in an effective internal control structure. No one person should have access to both physical assets and the related accounting records or to all phases of a transaction.

**Condition:** Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties consistent with appropriate control objectives regarding cash receipts and disbursements.

**Effect:** Intentional or unintentional errors could be made and not be detected.

**Cause:** The Department is small and therefore it is not feasible to maintain an adequate segregation of duties among accounting personnel. All personnel are volunteers.

**Recommendation:** The Board of Directors should remain involved in the day-to-day financial affairs of the Department to provide oversight and independent review functions. The bookkeeper should not be an authorized check signer and should not have access to cash receipts. Instead, someone independent of the bookkeeper should prepare a list of checks received and should make bank deposits. The list would be given to the bookkeeper for general ledger recording.

**Management's Response:** The Board of Directors will remain involved in the day-to-day financial affairs of the Department. We will develop procedures to strengthen our controls in these areas.

1997-2 Bank Reconciliations

**Criteria:** Adequate internal controls over cash require that monthly bank reconciliations be completed by someone independent of the cash receipts and disbursements functions.

ST. ROSE VOLUNTEER FIRE DEPARTMENT, INC.  
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1991

Condition: Our evaluation of the internal control structure revealed errors in the reporting of interim cash balances.

Effect: Interim reporting of cash balances were incorrect. Without proper reconciliation and review on a timely basis, intentional or unintentional errors may occur and not be detected.

Cause: Monthly bank reconciliations were not completed for every month.

Recommendation: Someone independent of the cash receipts and cash disbursement functions should prepare monthly reconciliations of cash balances to bank statements.

Management's Response: We will assign bank reconciliation responsibilities to someone independent of the accounting cycle.

1997-3 Collateralization of Cash Balances

Criteria: Louisiana laws affecting local governments require that deposits in excess of the federally insured limit of \$100,000 be secured by a collateral pledge agreement between the financial institution and the local government.

Condition: Our tests of compliance revealed that cash deposits totaling \$21,957 were uninsured and uncollateralized at December 31, 1997.

Effect: Uninsured cash balances are at risk for loss in the event of a bank failure.

Cause: The Department and the financial institution did not execute a collateral pledge agreement.

Recommendation: The department should execute collateral pledge agreements with all financial institutions where their deposits exceed federally insured limits.

Management's Response: Effective in March, 1998 we executed a collateral pledge agreement with First NBC to secure funds on deposit in excess of \$100,000.

ST. JOSE VOLUNTEER FIRE DEPARTMENT, INC.  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1991

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS

1991-1 Segregation of Duties

Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties considered with appropriate control objectives relative to cash receipts and disbursements.

The Department is small, and it was determined not to be feasible to maintain adequate segregation of duties. This issue remains unresolved.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS

Not Applicable

SECTION III MANAGEMENT LETTER

1991-2 Investment of Excess Cash

We recommend that the Department maintain minimum balances required for day-to-day operations in operating accounts and that excess funds should be invested on a short-term basis.

This issue has been resolved by management by investing in short-term certificates of deposit.

1991-3 Collateralization of Cash Balances

We recommend that the department continuously monitor the collateralization of their cash balances to assure that no amount is uninsured or uncollateralized.

This issue has been resolved by the bank collateralizing excess cash in 1991. Management continuously monitors this situation.

**DATA COLLECTION FORM**

THIS REPORTING DOCUMENT IS FOR STATE AND LOCAL GOVERNMENT AND MUNICIPAL ENTITIES.

OMB Form 2040-0007 may be used as a substitute for this form. Date Submitted <u>01/30/98</u>		AGENCY: Legislative Auditor Attn: Engagement Processing Mail Office Box 94897 Baton Rouge, Louisiana 70804-9897	
1. Fiscal Year (Using Day, for Year Submitter) <u>12/31/97</u>		1. Type of Audit <input type="checkbox"/> Single Audit <input checked="" type="checkbox"/> SAC Audit Standards Audit <input type="checkbox"/> Compliance <input type="checkbox"/> Comprehensive/Validation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other	
2. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other		3. APPROXIMATION	
4. AUDITOR INFORMATION Auditor Name <u>St. Rose Volunteer Fire Dept.</u>		5. APPROXIMATION Firm Name <u>Erickson, Krenzel, Gannon &amp; LaPorte, LLP</u>	
Street Address (Number and Street) <u>1000 Highway 1000 and 1000</u>		6. Approximate Location (City and State) <u>4112 Canal Street</u>	
Mailing Address (PO Box) <u>P.O. Box 2015</u>		Mailing Address (PO Box) _____	
City    State    Zip <u>St. Rose    LA    70087</u>		City    State    Zip <u>Bur Shreveport    LA    71118</u>	
Auditor Contact Name <u>Debra L. Lillard</u>		8. Auditor Contact Name <u>Donald W. Blanton, Jr.</u>	
Telephone <u>467-9550</u>		Telephone <u>482-7175</u>	
Local (Country) _____		Local (Country) <u>482-1516</u>	

Component Units Included Within the Report and for Which no Opinion Was Issued (List Below)

If there are no modifications to the auditor's financial opinion, no separate statements, no material weaknesses, no internal controls deficiencies, and no management action, check this box at end of the form.

4. **TYPE OF OPINION**  
 Unqualified Opinion     Qualified Opinion     Adverse Opinion     Disclaimer of Opinion

5. Is a going concern explanatory paragraph included in the audit report?     Yes     No

6. Is any of the funds being audited fund balances?     Yes     No

7. Is there a related party business?     Yes     No

7. **WEAKNESSES, DEFICIENCIES**  
 Do the accounts or internal controls contain:     material weaknesses     reporting conditions     not applicable

8. **COMPLIANCE AND FINDING (YES/NO)**  
 Do the accounts or internal controls include:     illegal acts     fraudulent acts     not applicable

9. **MATERIAL WEAKNESSES (Using caption and fee)**  
 None Listed

10. **REVISIONS OF CURRENT YEAR FINANCIAL STATEMENTS (Using caption and fee)**

1001-1 Reversal of entries of cash	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
1002-1 Change Reconciliation	Revised	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
1003-1 Reconciliation of cash	Revised	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

Do any findings address material weaknesses, or related party businesses?     Yes     No

Do any findings address either of legal or illegal contracts?     Yes     No

11. **REVISIONS OF PRIOR YEAR FINANCIAL STATEMENTS (Using caption and fee)**

1001-1 Reversal of entries of cash	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
1002-1 Reconciliation of entries of cash	Revised	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
1003-1 Reconciliation of cash	Revised	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
	Revised	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

AGENCY SIGNATURE

*[Handwritten Signature]*

DATE *4/24/16*

FOR USE BY LEGISLATIVE AUDITOR

Agency No. \_\_\_\_\_

Proj. No. \_\_\_\_\_

Year No. \_\_\_\_\_

**FOR USE BY LEGISLATIVE AUDITOR**

Date Report Received: \_\_\_\_\_

Date Processed: \_\_\_\_\_

Legislative Audit Advisory Council	Are there unreported findings listed below?	Yes or No
District Attorney	Are there findings of criminal acts?	Yes or No
Board of Ethics	Are there findings of ethics, resolution, or misconduct?	Yes or No
State Board of Community College	Are there any findings relating to matters of local institutions?	Yes or No
	(Are the report agencies going through restructure?)	Yes or No
	Does the entity have a deficit greater than 1% of revenues? If so, verify the report HHS.	Yes or No
High Profile	Are there any significant findings?	Yes or No

Report: Approved for Release \_\_\_\_\_ Date: \_\_\_\_\_ Rank: A B C D

(Circle Comments, B-Minor/Letter Comments Only, C-Control/Compliance Report(s) Comments, D-Control/Full Audit)  
 Note: For printing purposes, schedules of unreported findings are treated as a management letter

**REPORT DISTRIBUTION**

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Clerk of Court	①	Board of Ethics	1
Governor's Office	1	Human Services (State/Statewide Retirement System)	1
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County Attorney	1	County Assurance	1
Legislative Auditor (High Profile)	1	_____ Public Comment	1
Assistant Legislative Auditor (High Profile)	1	City/Town/Village of _____	1
Other (High Profile)	1	Other _____	1
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