

DISTRICT FIVE PUBLIC WORKS COMMISSION  
OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
District Five Public Works  
Commission of St. Landry Parish  
Lebeau, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of District Five Public Works Commission of St. Landry Parish as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of District Five Public Works Commission of St. Landry Parish, as of December 31, 2023, 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 Opinions**

We conducted our audit 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. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Five Public Works Commission of St. Landry Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Commissioners  
District Five Public Works  
Commission of St. Landry Parish

### **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 opinions. 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 generally accepted auditing standards and Government Auditing Standards 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 generally accepted auditing standards and Government Auditing Standards, 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 the District'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 the District'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 schedule on page 24 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 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

To the Board of Commissioners  
District Five Public Works  
Commission of St. Landry Parish

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 this missing information.

### **Other Supplementary Information**

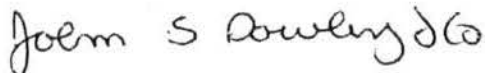
Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Commission's basic financial statements. The other supplementary information on page 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 other supplementary information 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 June 6, 2024, on our consideration of District Five Public Works Commission'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 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 the District Five Public Works Commission's 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 District Five Public Works Commission's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 6, 2024 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Opelousas, Louisiana  
June 6, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash	\$ 1,066,635
Investments	700,000
Ad valorem taxes receivable, net	1,746,909
Revenue sharing receivable	13,819
Accrued interest receivable	15,918
Prepaid insurance	31,893
Right-to-use assets, net	66,647
Capital assets, net	
Non-Depreciable	41,483
Depreciable, net	398,924
<u>Total assets</u>	<u>4,082,228</u>
 <u>LIABILITIES</u>	
Accounts and accrued expenses	8,282
Lease Liability	
Due within one year	60,683
Due in more than one year	13,124
Long-term liabilities	
Due within one year	-
Due in more than one year	29,719
<u>Total liabilities</u>	<u>111,808</u>
 <u>NET POSITION</u>	
Net investment in capital assets	433,247
Unrestricted	3,537,173
<u>Total net position</u>	<u>3,970,420</u>

The accompanying notes are an integral part of this statement.



DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses)</u> <u>Revenues and</u> <u>Changes in Net</u> <u>Position</u>
		<u>Fees, Fines, and</u> <u>Charges for</u> <u>Services</u>	<u>Operating Grants</u> <u>and Contributions</u>	<u>Capital Grants</u> <u>and Contributions</u>	<u>Governmental</u> <u>Activities</u>
Governmental activities					
Roads and public works	\$ 1,268,235	\$ -	\$ -	\$ -	\$ (1,268,235)
<u>Total governmental activities</u>	<u>1,268,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,268,235)</u>
General Revenues					
Taxes					
Property taxes					1,748,801
Intergovernmental					
State revenue sharing					20,727
Interest and investment earnings					21,835
Miscellaneous income					1,205
Gain on disposal of assets					8,991
<u>Total general revenues</u>					<u>1,801,559</u>
Change in net position					533,324
Net position, January 1, 2023					<u>3,437,096</u>
Net position, December 31, 2023					<u>3,970,420</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2023

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash	\$ 1,066,635
Investments	700,000
Ad valorem taxes receivable, net of allowance for uncollectibles	1,746,909
Revenue sharing receivable	13,819
Prepaid insurance	31,893
<u>Total assets</u>	3,559,256
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ 8,282
<u>Total liabilities</u>	8,282
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues-property taxes	42,888
Unavailable revenues-state revenue sharing	13,819
<u>Total deferred inflows of resources</u>	56,707
 <u>FUND BALANCE</u>	
Nonspendable	31,893
Unassigned	3,462,374
<u>Total fund balance</u>	3,494,267
<u>Total liabilities, deferred inflows of resources and fund balance</u>	3,559,256

The accompanying notes are an integral part of this statement.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENTS OF NET POSITION  
DECEMBER 31, 2023

Total fund balance for the governmental fund at December 31, 2023		\$ 3,494,267
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		56,707
Additional accrued interest on accrual basis.		15,918
Capital and right -to- use assets used in governmental activities are not financial and therefore are not reported in the fund financial statements.	\$ 1,655,310	
Less: Accumulated depreciation and amortization as of December 31, 2023	<u>(1,148,256)</u>	507,054
Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities.		
Compensated absences payable	(29,719)	
Lease payable	<u>(73,807)</u>	<u>(103,526)</u>
Net position at December 31, 2023		<u><u>3,970,420</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

REVENUES

Taxes	
Property taxes	\$ 1,739,305
Intergovernmental	
State revenue sharing	20,743
Interest income	5,917
Miscellaneous income	1,205
<u>Total revenues</u>	<u>1,767,170</u>

EXPENDITURES

Current operating	
Labor cost	
Direct to roads	363,531
Office	83,814
Payroll taxes	34,065
Road supplies	
Aggregate	129,425
Advertising	68
Beaver control	66,740
Building rental	1,800
Insurance	83,825
Professional	13,658
Property and equipment	
Repairs and maintenance	124,033
Tires/tubes	18,151
Diesel	66,443
Gasoline	20,105
Oil and filters	7,228
Training and education	76
Office and supplies	58,919
Principal payments	120,898
Interest	4,188
Capital outlay	212,435
<u>Total expenditures</u>	<u>1,409,402</u>

EXCESS OF REVENUES OVER EXPENDITURES 357,768

OTHER FINANCING SOURCES

Proceeds from sale of assets	8,991
<u>Total other financing sources</u>	<u>8,991</u>

NET CHANGE IN FUND BALANCE 366,759

FUND BALANCE, beginning of year 3,127,508

FUND BALANCE, end of year 3,494,267

The accompanying notes are an integral part of this statement.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Total net change in fund balance for the year ended December 31, 2023 per Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 366,759
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received	9,480
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 212,435
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of the assets are allocated over their estimated useful life and reported as depreciation and amortization expense.	<u>(172,716)</u> 39,719
Increase in accrued interest on accrual basis	15,918
Net increase in compensated absences on the accrual basis	(19,450)
Repayment of a lease is considered as an expenditure in the governmental funds, but their repayment reduces liabilities on the Statement of Net Position.	<u>120,898</u>
<u>Total change in net position for the year ended December 31, 2023, per Statement of Activities</u>	<u><u>533,324</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District Five Public Works Commission of St. Landry Parish (the Commission), is a political subdivision of the State of Louisiana and possesses all the powers necessary to construct, acquire, operate, and maintain roads, bridges, and road drainage facilities as well as the rights, powers, and authority enumerated for road districts in Part II of Chapter 2 of Title 48. The Commission was created by Louisiana Revised Statute 48:600.1.

The Commission is governed by 9 commissioners appointed by the St. Landry Parish Government. Presently, the commissioners receive no compensation for their service.

The accompanying financial statements of the District Five Public Works Commission of St. Landry Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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.

The District Five Public Works Commission has control over their operation. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, power to incur debt and issue bonds, and the receipt and disbursement of funds. The Commission is financially independent and operates autonomously from the State of Louisiana and independently from the St. Landry Parish Government. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

B. BASIS OF PRESENTATION

Government-Wide Financial Statements (GWFS)

The Statements of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The Commission 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designated to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. The Commission uses one governmental fund as follows:

General Fund - the general operating fund of the Commission which accounts for all financial resources.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item "b" below.



DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Revenues are considered to be available when they are 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 (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. The policy regarding prepaid expenditures is to record the portion of insurance premiums that are paid during the current year for future periods.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets – Consists of net 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 – Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board– the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the Commission's "intent" to be used for specific purposes but are neither restricted nor committed. The Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. EQUITY CLASSIFICATIONS – Continued

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Commission would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

E. BUDGETS

The Commission legally adopted a budget for the General Fund for the year ended December 31, 2023. The original budget was adopted on December 8, 2022 and amended on December 12, 2023. The budget for the General Fund is prepared on a modified accrual basis. At year-end, all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year. The level of budgetary control is by total appropriations; however, for report purposes, the budgetary information has been expanded.

F. ENCUMBRANCES

The Commission does not employ the encumbrance system of accounting.

G. INVESTMENTS IN CASH

Investments are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the Commission to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, right to use assets, and infrastructure assets are reported in the applicable governmental columns in the government-wide or fund financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-40 years
Equipment and vehicles	5-20 years
Furniture and fixtures	10-20 years

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H. CAPITAL ASSETS – Continued

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

I. COMPENSATED ABSENCES

Annual leave is granted to full time employees and accrued based on years of service to the Commission and can only be used in the calendar year earned or in the first quarter of the following year. Accumulated leave carried forward each year cannot exceed 40 hours. The maximum amount of accumulated leave is 200 hours. Excess will be credited to a "reserve" account maintained in the personnel file for use during a prolonged illness where the employee is expected to return to work. Upon termination, accrued annual leave accumulated will be paid to the employee up to the maximum of 200 hours.

Sick leave is granted to full time employees and accrued at the rate of 1½ hours biweekly for 1 to 3 years of service and 2 hours biweekly for more than 3 years of service. The unused accumulated sick leave earned by an employee shall be carried forward to the succeeding year but not to exceed 30 workdays (300 hours). Sick leave is a gratuitous benefit of employment, which does not accrue as a wage. Sick leave will not be paid out upon an employee's termination or resignation.

Compensatory time will be calculated at the rate of 1 and ½ times the employee's regular hourly rate. Upon termination, accrued compensatory time accumulated will be paid to the employee up to the maximum of 100 hours.

J. DEFERRED OUTFLOWS/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 that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.

Property taxes and state revenue sharing receivable for the governmental fund types, which have been remitted within 60 days subsequent to the year-end, are considered measurable and available and recognized as revenues. All other property taxes and state revenue sharing are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

2. CASH

At December 31, 2023, the carrying amount of cash and investments was \$1,766,635. The bank balance of cash was \$1,075,354 and of investments was \$700,000. Investments are stated at cost or amortized cost, which approximates market. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,275,354 was covered by pledged securities. Deposits secured by pledged securities were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Commission's name.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Commission's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The Commission does not have a policy for custodial credit risk, however, under state law; these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security 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 bank. These securities are held in the name of the Commission or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

3. AD VALOREM TAXES

District Five Public Works Commission of St. Landry Parish levies a special tax of fifteen (15) mills on all taxable property. This tax, which was approved at a special election held on October 16, 1993, was assessed for a period of 10 years, beginning with the year 1994 and ending with the year 2004, for the purpose of constructing, acquiring, operating and maintaining the roads, bridges and road drainage facilities of the Commission and acquiring the necessary equipment therefore. The tax was renewed on December 8, 2022 and will expire in 2033.

The Commission's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the Commission using the assessed values determined by the Tax Assessor of St. Landry Parish.

The Commission is required to remit a percentage of the total ad valorem taxes per the tax roll to a State Pension Fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the Pension Fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of Pension Fund distributions. A breakdown of tax receivable is as follows:

	Total Per Tax Roll	Pension Fund Requirements	Allowance for Uncollectible Taxes	Tax Received In December	Tax Receivable
2023	\$ 1,821,887	\$ (56,769)	\$ (6,136)	\$ (12,073)	\$ 1,746,909



DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2023</u>
Governmental activities:				
Furniture and fixtures	\$ 9,411	\$ -	\$ -	\$ 9,411
Equipment	608,128	212,435	13,250	807,313
Autos	163,889	-	16,875	147,014
Building	69,409	-	-	69,409
Land	41,483	-	-	41,483
Right-to-use lease assets:				
Tractors	580,680	-	-	580,680
<u>Totals</u>	<u>1,473,000</u>	<u>212,435</u>	<u>30,125</u>	<u>1,655,310</u>
Less: accumulated depreciation and amortization:				
Furniture and fixtures	7,661	38	-	7,699
Equipment	448,446	48,032	13,250	483,228
Autos	139,435	5,271	16,875	127,831
Building	12,227	3,239	-	15,466
Right-to-use lease assets:				
Tractors	397,897	116,136	-	514,033
<u>Total accumulated</u> <u>depreciation and amortization</u>	<u>1,005,666</u>	<u>172,716</u>	<u>30,125</u>	<u>1,148,257</u>
Governmental activities, Capital assets, net	<u>467,334</u>	<u>39,719</u>	<u>-</u>	<u>507,053</u>

Depreciation and amortization expense was charged to governmental activities as follows:

Roads and public works	<u>\$ 172,716</u>
	<u>172,716</u>

5. LONG-TERM DEBT

Changes in long-term liabilities during the year ended December 31, 2023 are as follows:

<u>Description of Debt</u>	<u>Balance</u> <u>1/1/2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/2023</u>	<u>Due</u> <u>Within One</u> <u>Year</u>
Compensated absences	\$ 10,269	\$ 19,592	\$ 142	\$ 29,719	\$ -
Lease payable	194,705		120,898	73,807	60,683
	<u>204,974</u>	<u>19,592</u>	<u>121,040</u>	<u>103,526</u>	<u>60,683</u>

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

6. LEASE LIABILITY

The Commission has entered into multiple lease agreements as lessee for the right-to-use equipment over the term of the lease. The Commission is required to make periodic payments at its effective interest rate stated or implied within the leases. The Commission's lease agreements incur an interest at rate of 3% annually. Such arrangements are five years in length. During the year ended 2023, the Commission recorded \$116,136 in amortization expense and \$4,188 in interest expense.

Annual requirements to amortize long-term obligations and related interest are as follows:

<u>Year Ending</u> <u>December 31, 2023</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 60,683	\$ 1,092	\$ 61,775
2025	13,124	115	13,239
	<u>73,807</u>	<u>1,207</u>	<u>75,014</u>

7. FUND BALANCE

The General Fund does not have a deficit fund balance for the year ended December 31, 2023.

8. BOARD MEMBERS

Board members do not get paid for serving on the board. A list of board members are as follows:

<u>Name</u>	<u>Office Held</u>
Angelique Fogleman	Chairwoman
Tracy Beard	Commissioner
Aaron Ducote	Commissioner
Julian Rideau	Commissioner
Vincent Sagnibene	Commissioner
Krysten Cannatella	Commissioner
Joey Duplechain	Commissioner
Paul Benson	Commissioner
Vacant Spot	

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The District Five Public Works Commission of St. Landry Parish does not provide any post-employment benefits to retirees and therefore is not required to report under GASB No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH%  
LEBEAU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

10. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 6, 2024, which is the date the financial statements were available to be issued. As of June 6, 2024, there were no subsequent events noted.



REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 1,297,497	\$ 1,510,632	\$ 1,739,305	\$ 228,673
Intergovernmental				
State revenue sharing	20,500	13,834	20,743	6,909
Interest	-	-	5,917	5,917
Miscellaneous income	-	-	1,205	1,205
<u>Total revenues</u>	<u>1,317,997</u>	<u>1,524,466</u>	<u>1,767,170</u>	<u>242,704</u>
<u>EXPENDITURES</u>				
Current operating				
Contract services	69,000	68,910	66,740	2,170
Office and supplies	117,000	137,000	108,510	28,490
Insurance	110,000	85,000	83,825	1,175
Repairs	110,000	136,000	124,033	11,967
Fuel	90,000	100,000	93,776	6,224
Labor and expenses	440,000	430,000	447,345	(17,345)
Training and education	4,000	250	76	174
Road supplies	130,000	150,000	129,425	20,575
Principal payments and interest	180,500	140,000	125,086	-
Tires and tubes	20,000	20,000	18,151	1,849
Capital outlay	40,000	205,000	212,435	(7,435)
<u>Total expenditures</u>	<u>1,310,500</u>	<u>1,472,160</u>	<u>1,409,402</u>	<u>47,844</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>7,497</u>	<u>52,306</u>	<u>357,768</u>	<u>305,462</u>
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	-	-	8,991	8,991
<u>Total other financing uses</u>	<u>-</u>	<u>-</u>	<u>8,991</u>	<u>8,991</u>
<u>NET CHANGE IN FUND BALANCE</u>				
	<u>7,497</u>	<u>52,306</u>	<u>366,759</u>	<u>314,453</u>
<u>FUND BALANCE, beginning of year</u>			<u>3,127,508</u>	
<u>FUND BALANCE, end of year</u>			<u>3,494,267</u>	

See Independent Auditor's Report.

OTHER SUPPLEMENTARY INFORMATION

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
DECEMBER 31, 2023

Agency Head Name: Angelique Fogleman, Chairwoman

<u>Purpose</u>	<u>Amount</u>
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

RELATED REPORTS

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA



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John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA  
Molly Fontenot Duplechain, CPA

Retired  
Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

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

To the Board of Commissioners  
District Five Public Works  
Commission of St. Landry Parish  
Lebeau, Louisiana

We have audited, in accordance with the 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 the governmental activities and the major fund of District Five Public Works Commission of St. Landry Parish, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 6, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered District Five Public Works Commission of St. Landry Parish'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Five Public Works Commission of St. Landry Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Five Public Works Commission of St. Landry Parish'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency, listed as item 2023-1.

To the Board of Commissioners  
District Five Public Works  
Commission of St. Landry Parish

### **Report on Compliance and Other Matters**

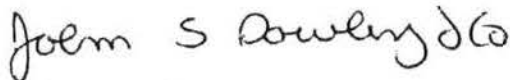
As part of obtaining reasonable assurance about whether District Five Public Works Commission of St. Landry Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **District Five Public Works Commission of St. Landry Parish's Response to Findings**

District Five Public Works Commission of St. Landry Parish's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. District Five Public Works Commission of St. Landry Parish'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 Louisiana Legislative Auditor as a public document.



Opelousas, Louisiana  
June 6, 2024

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. We have audited the basic financial statements of the District Five Public Works Commission of St. Landry Parish, as of and for the year ended December 31, 2023, and have issued our report thereon dated June 6, 2024. We conducted our audit 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. Our audit of the financial statements as of December 31, 2023 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the 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.
3. No instances of noncompliance relating to the audit of the financial statements of the District Five Public Works Commission of St. Landry Parish was reported in the 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.
4. No management letter was issued for the District Five Public Works Commission of St. Landry Parish, as of and for the year ended December 31, 2023.
4. There was no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Internal Control Material to the Financial Statements

2023-1 Inadequate Segregation of Duties

Condition: Due to the small number of employees, District Five Public Works Commission does not have adequate segregation of functions within the accounting system. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion.

Criteria: District Five Public Works Commission should have adequate segregation of duties over accounting functions.

Cause: There are a small number of employees at District Five Public Works Commission performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control procedures should be established in order to mitigate the problem of having such a small number of employees performing the daily operating activities.



DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023

B. FINDINGS – FINANCIAL STATEMENT AUDIT - Continued

Internal Control Material to the Financial Statements - Continued

2023-1 Inadequate Segregation of Duties - Continued

Management Response: Due to the size and nature of our operations, it is not considered to be cost beneficial to hire additional personnel at this time. Internal control procedures including reviewing expense and income reports, disbursement listings, and dual signatures of board members on expenditures help mitigate errors or fraud.

Contact Person: Andrew Guidroz II, Office Manager

C. FINDINGS AND QUESTIONED COST – MAJOR FEDERAL AWARDS PROGRAM AUDIT

N/A

DISTRICT FIVE PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2023

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2022-1 Inadequate Segregation of Duties  
Unresolved- Repeat Comment

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A



INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of District Five Public Works Commission of St. Landry Parish and the Louisiana Legislative Auditor:

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, 2023 through December 31, 2023. The Commission's management is responsible for those C/C areas identified in the SAUPs.

The Commission 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, 2023 through December 31, 2023. 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 and associated findings are as follows:

**1) Written Policies and Procedures**

A. 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:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget

*Written policies and procedures were obtained for budgeting and address all of the above functions.*

ii. **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.

*Written policies and procedures were obtained for items 1 and 3, however, there are no written policies and procedures for items 2, 4, and 5.*

iii. **Disbursements**, including processing, reviewing, and approving

*Written policies and procedures were obtained for disbursements and address all of the above functions.*

iv. **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).

*Written policies and procedures were obtained for receipts/collections and address all of the above functions.*

To the Board of Commissioners of  
District Five Public Works Commission  
of St. Landry Parish  
and the Louisiana Legislative Auditor

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.  
*Written policies and procedures were obtained for payroll/personnel and address all of the above functions.*
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
*There are no written policies and procedures for contracting.*
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers  
*Written policies and procedures were obtained for travel and expense reimbursement and address all of the above functions.*
- viii. **Credit Cards (and debit cards, fuel cards, purchase 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)  
*There are no written policies and procedures for credit cards.*
- ix. **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.  
*The Commission does not have written policies and procedures for ethics, however, they follow the Louisiana Code of Governmental Ethics.*
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
*There are no written policies and procedures for debt service.*
- xi. **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.  
*Written policies and procedures were obtained for (1) and (3), however, the Commission does not have written policies and procedures for the other functions.*
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.  
*Written policies and procedures were obtained for sexual harassment.*

## **2) Board or Finance Committee**

---

- A. 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
  - i. 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.

To the Board of Commissioners of  
District Five Public Works Commission  
of St. Landry Parish  
and the Louisiana Legislative Auditor

*No exceptions noted.*

- ii. 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 funds<sup>7</sup>. *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.*

*No exceptions noted.*

- iii. 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.

*Not applicable.*

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

*Segregation of duties finding is ongoing due to size and nature of the District.*

### **3) Bank Reconciliations**

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- A. 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:

- i. 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);

*No exceptions noted.*

- ii. Bank reconciliations include written evidence that a member of management or a 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

*No exceptions noted.*

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

*Not applicable.*

### **4) Collections (excluding electronic funds transfers)**

---

- A. 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).

*The Commission only has one deposit site and obtained management's representation that the listing is complete.*

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- B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are 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
- There is only one deposit site and only one collection location for that deposit site.*
- i. Employees that are responsible for cash collections do not share cash drawers/registers;  
*The Commission mainly collects checks for property taxes and revenue sharing; therefore, the Commission's employees do not have a cash drawer or register.*
  - ii. 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;  
*No exceptions noted.*
  - iii. Each employee responsible for collecting cash is not also 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; and  
*The Office Manager is responsible for collections and posting collection entries to the general ledger.*
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.  
*The Office Manager reconciles the bank accounts and is responsible for collections.*
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.  
*No exceptions noted.*
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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:
- i. Observe that receipts are sequentially pre-numbered.  
*No exceptions noted.*
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*No exceptions noted.*
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.  
*No exceptions noted.*
  - iv. Observe that 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).  
*No exceptions noted.*



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

*No exceptions noted.*

**5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)**

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- A. 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).

*The Commission processes payments at one location and obtained management's representation that the listing is complete.*

- B. For each location selected under procedure #5A 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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

*No exceptions noted.*

- ii. At least two employees are involved in processing and approving payments to vendors;

*No exceptions noted.*

- iii. 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;

*No exceptions noted.*

- iv. 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; and

*The Accounting Clerk is responsible for mailing the payments once signed by the board members. However, on occasion, the Office Manager mails the payments, and he is responsible for processing payments.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.

*No exceptions noted. Board members approve all electronic disbursements.*

- C. For each location selected under procedure #5A 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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*No exceptions noted.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions noted.*

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- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exceptions noted.*

**6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

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- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

*The Commission has a total of 5 active credit cards. Management's representation was obtained that the listing was complete.*

- B. 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
- i. 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; and

*No exceptions noted.*

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

*No exceptions noted.*

- C. Using the monthly statements or combined statements selected under procedure #7B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that 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 "missing receipt statement" that is subject to increased scrutiny.

*No exceptions noted.*

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

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- A. 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

- i. 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](http://www.gsa.gov));

*Not applicable.*



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- ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;  
*Not applicable.*
- iii. 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 Policies and Procedures procedure #1A(vii); and  
*Not applicable.*
- iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.  
*Not applicable.*

#### **8) Contracts**

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- A. 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
  - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quote or bids, advertised), if required by law;  
*Not applicable.*
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);  
*No exceptions noted.*
  - iii. 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, the documented approval); and  
*Not applicable.*
  - iv. 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.  
*No exceptions noted.*

#### **9) Payroll and Personnel**

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- A. 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.  
*No exceptions noted.*

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- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);  
*No exceptions noted.*
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;  
*No exceptions noted.*
  - iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and  
*No exceptions noted.*
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.  
*No exceptions noted.*
- C. 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's or officials' cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.  
*Not applicable. No termination payments were made during the fiscal period.*
- D. 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.  
*No exceptions noted.*

#### **10) Ethics**

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and  
*No exceptions noted.*
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.  
*The Commission does not have an ethics policy; however, they follow the Louisiana Code of Governmental Ethics.*
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.  
*No exceptions noted.*

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### **11) Debt Service**

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- A. 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 9 of the Louisiana Constitution.

*No bonds/notes were issued during the fiscal period.*

- C. 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).

*No exceptions noted. All required debt service payments were made on leases as required by debt covenants.*

### **12) Fraud Notice**

---

- A. 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 as required by R.S. 24:523.

*Per management, there were no misappropriations of public funds or assets during the fiscal period.*

- B. 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.

*No exceptions noted.*

### **13) Information Technology Disaster Recovery/Business Continuity**

---

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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

- ii. 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.

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

- iii. 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.

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

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- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have complete cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 – completed training; and
  - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

*No exceptions noted.*

#### **14) Prevention of Sexual Harassment**

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 43:343.

*No exceptions noted.*

- B. 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).

*No exceptions noted.*

- C. 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 that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements.
- ii. Number of sexual harassment complaints received by the agency.
- iii. Number of complaints which resulted in a finding that sexual harassment occurred.
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

*No exceptions noted.*

We were engaged by The Commission 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.

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We are required to be independent of The Commission 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.

*John S Dowling Jr*

Opelousas, Louisiana  
June 6, 2024

DISTRICT FIVE PUBLIC WORKS  
COMMISSION OF ST. LANDRY PARISH  
LEBEAU, LOUISIANA  
DECEMBER 31, 2023

Management's responses to the following statewide agreed-upon procedure sections:

**Written Policies and Procedures**

- 1. ii) Purchasing (2, 4, and 5)
  - vi) Contracting
  - viii) Credit cards
  - ix) Ethics
  - x) Debt Service
  - xi) Information Technology Disaster Recovery/Business Continuity

**Management's Response:** The District plans to develop written policies and procedures in the future. Due to the limited number of staff and resources, this will be a long-term project.

**Collections**

4. B(iii) Each employee responsible for collecting cash is not also 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.

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

**Management's Response:** Due to the size and nature of our operations, it is not considered to be cost-beneficial to hire additional personnel at this time. Internal control procedures, including reviewing expenses and income reports, disbursement listings and dual signatures of board members on expenditures, help mitigate errors or fraud.

**Non-Payroll Disbursements**

5. B(iv) 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.

**Management's Response:** Due to the size and nature of our operations, it is not considered to be cost-beneficial to hire additional personnel at this time. Internal control procedures, including reviewing expenses and income reports, disbursement listings and dual signatures of board members on expenditures, help mitigate errors or fraud.