

**ACADIA PARISH FIRE PROTECTION  
DISTRICT NO. 6**

**FINANCIAL REPORT**

**DECEMBER 31, 2022**

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Commissioners  
Acadia Parish Fire Protection  
District No. 6  
Branch, Louisiana

We have reviewed the accompanying financial statements the major fund of Acadia Parish Fire Protection District No. 6 (a component unit of Acadia Parish Police Jury), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Acadia Parish Fire Protection District No. 6 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### Accountant's Conclusion

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

### Required Supplementary Information

Management has omitted management's discussion and analysis and the budgetary comparison schedule and notes to the schedule that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

## Other Matters

The schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 financial statements. The schedule of compensation, benefits and other payments to agency head has been subjected to the review procedures applied in the accountants' review of the basic financial statements and we are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

In accordance with Louisiana Governmental Audit Guide and the provisions of State law, we have issued a report, dated June 29, 2023, on the results of our agreed-upon procedures.

*Broussard Roche, LLP*

Lafayette, Louisiana  
June 29, 2023

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

STATEMENT OF NET POSITION

December 31, 2022

See Independent Accountants' Review Report

ASSETS	<u>Governmental Activities</u>
Cash	\$ 155,034
Investments	294,227
Accrued interest receivable	1,381
Due from other governmental agencies	150,004
Ad valorem tax receivable	11,417
State revenue sharing receivable	5,717
Capital assets:	
Non-depreciable	41,197
Depreciable, net	<u>402,020</u>
Total assets	<u>\$ 1,060,997</u>
<b>LIABILITIES AND NET POSITION</b>	
<b>LIABILITIES</b>	
Accounts payable	<u>\$ 239</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 443,217
Unrestricted	<u>617,541</u>
Total net position	<u>\$ 1,060,758</u>
Total liabilities and net position	<u>\$ 1,060,997</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

STATEMENT OF ACTIVITIES

December 31, 2022

See Independent Accountants' Review Report

	<u>Expenses</u>	<u>Program Revenues Capital Grants and Contributions</u>	<u>Net (expense) revenue and change in net position</u>
			<u>Governmental Activities</u>
Expenses:			
Governmental activities -			
Public safety	\$ <u>161,357</u>	\$ <u>10,000</u>	\$ <u>(151,357)</u>
 General revenue			
Ad valorem tax revenue			\$ 179,665
2% fire insurance tax revenue			15,571
State revenue sharing			8,576
Investment earnings			<u>1,521</u>
Total general revenues			\$ <u>205,333</u>
 Change in net position			\$ 53,976
 Net position, beginning			<u>1,006,782</u>
 Net position, ending			\$ <u>1,060,758</u>

FUND FINANCIAL STATEMENTS



ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

BALANCE SHEET -  
GOVERNEMENTAL FUND

December 31, 2022

See Independent Accountants' Review Report

ASSETS	General Fund
Cash and cash equivalent	\$ 155,034
Investments	294,227
Accrued interest receivable	1,381
Due from other governmental agencies	150,004
Ad valorem taxes receivable	11,417
State revenue sharing receivable	<u>5,717</u>
Total assets	<u>\$ 617,780</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	<u>\$ 239</u>
FUND BALANCE	
Assigned –	
Replacement of gear	\$ 58,000
New building	70,000
Unassigned	<u>489,541</u>
Total fund balance	<u>\$ 617,541</u>
Total liabilities and fund balance	<u>\$ 617,780</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION

December 31, 2022

See Independent Accountants' Review Report

Total fund balance – governmental funds	\$ 617,541
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	
Capital assets, net	<u>443,217</u>
Net position of governmental activities	<u>\$ 1,060,758</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND

Year Ended December 31, 2022

See Independent Accountants' Review Report

	<u>General Fund</u>
<b>Revenues:</b>	
Ad valorem tax revenue	\$ 179,665
2% fire insurance tax revenue	15,571
State revenue sharing	8,576
Investment earnings	1,521
Grant income	<u>10,000</u>
Total revenues	<u>\$ 215,333</u>
<b>Expenditures:</b>	
Current –	
Repairs and maintenance	\$ 25,698
Fuel	7,052
Insurance	14,044
Office supplies	3,215
Pension expense	5,998
Contracted services	4,673
Professional fees	2,600
Supplies	249
Memberships	641
Utilities	16,800
Miscellaneous expense	2,379
Capital outlay	<u>20,379</u>
Total expenditures	<u>\$ 103,728</u>
Excess of revenues over expenditures	\$ 111,605
Fund balance, beginning	<u>505,936</u>
Fund balance, ending	<u>\$ 617,541</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022  
See Independent Accountants' Review Report

Net change in fund balance – governmental fund		\$ 111,605
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 20,379	
Depreciation expense	<u>(78,008)</u>	<u>(57,629)</u>
Change in net position of governmental activities		<u>\$ 53,976</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Note 1. Summary of Significant Accounting Policies

The basic financial statements of Acadia Parish Fire Protection District No. 6 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies of the District are described below.

Reporting entity:

As provided by Louisiana Revised Statute 40:1492, the District was created by the Acadia Parish Police Jury. The District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the Acadia Parish Police Jury. The District was created for the purpose providing fire protection in the Branch area of Acadia Parish.

In conformance with GASB Codification Section 2100, the District is a component unit of the Acadia Parish Police Jury, the governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general governmental services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

Basis of presentation:

The District's basic financial statements consist of the government-wide and fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net position and the statement of activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

In the government-wide statement of net position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets, restricted and unrestricted.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (ad valorem taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The district had no operating grants for the year ended December 31, 2022.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

The District reports all direct expenses by function in the government-wide statement of activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is included as a direct expense. The net cost (by function) is normally covered by general revenue (ad valorem taxes, intergovernmental revenues, investment earnings, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the District's funds. The emphasis of the fund financial statements is on major governmental funds. The District has only one fund, its General Fund. The General Fund is the District's general operating fund and it is used to account for all of the financial resources of the District.

Basis of accounting:

Government-wide financial statements -

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows takes place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the year for which they are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are recognized in the year they are billed. Revenues from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred. General capital asset acquisitions are reported as expenditures in governmental funds.

Cash and cash equivalents:

Cash includes amounts in demand deposits.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

Investments:

State statutes authorize the District to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

The District's investments at December 31, 2022 consists of investments in U.S. Treasuries.

Capital assets:

The accounting treatment over property and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide financial statements -

The District's property and equipment with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives of depreciable assets are as follows:

	<u>Years</u>
Building	40
Equipment	5
Trucks	5-10

Fund financial statements -

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.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Deferred outflows/inflows of resources:

In addition to assets/liabilities, the statement of financial position will sometimes report a separate section for deferred outflows/inflows of resources. This separate financial statement element, deferred outflows/inflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenditure) until then. The District does not currently have any items that qualify for reporting in this category.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

Net position flow assumption:

Sometimes, the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumption:

Sometimes, the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Equity classifications:

Government-wide statements –

Equity is classified as net position and displayed in three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position. The District’s did not have restricted net position at December 31, 2022.

Fund financial statements –

Fund balance categories are classified to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;



ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

- Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Budgets and budgetary accounting:

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget is employed as a management control device during the year that assists its users in financial activity analysis. All budget appropriations lapse at year end. The District did not adopt a budget for the year ended December 31, 2022.

Custodial credit risk:

Deposits (demand deposits) –

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage.

At December 31, 2022, the carrying amount of the District's deposits, was \$149,777. Of the bank balance, \$149,777 was secured from risk by federal deposit insurance.

Note 2. Ad Valorem Taxes

Government-wide financial statements –

Property taxes are recognized in the year for which they are levied net of uncollectible amounts, as applicable.

Fund financial statements –

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. Taxes are budgeted and the revenue recognized in the year they are levied. The taxes are based on assessed values determined by the Tax Assessor of Acadia Parish and are collected by the Sheriff. The taxes are remitted to the District net of deductions for Pension Fund contributions.

The District authorized and levied property taxes of 8.010 mills during 2022 on property with assessed valuations totaling \$26,590,013 for the year ended December 31, 2022.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

Total taxes levied, exclusive of homestead exemptions, was \$179,665 for year ended December 31, 2022. Due from other governmental agencies in the amount of \$147,145 includes total ad valorem taxes collected by the sheriff, but not remitted to the District, as of December 31, 2022. Also, included in due from other governmental agencies are state revenue sharing taxes collected by the sheriff in the amount of \$2,859, but not remitted to the District as of December 31, 2022. Remaining ad valorem taxes receivable totaled \$11,417, and remaining state revenue sharing receivable totaled \$5,717 at December 31, 2022 all of which was deemed collectible.

Note 3. Capital Assets

Capital assets activity for the year ended December 31, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated –				
Land	\$ 41,197	\$ -	\$ -	\$ 41,197
Capital assets being depreciated –				
Building	\$ 390,295	\$ -	\$ -	\$ 390,295
Equipment	440,706	20,379	-	461,085
Trucks	<u>678,763</u>	<u>-</u>	<u>-</u>	<u>678,763</u>
Total capital assets being depreciated	<u>\$ 1,509,764</u>	<u>\$ 20,379</u>	<u>\$ -</u>	<u>\$ 1,530,143</u>
Less accumulated depreciation:				
Building	\$ 173,780	\$ 9,757	\$ -	\$ 183,537
Equipment	257,052	50,077	-	307,129
Trucks	<u>619,283</u>	<u>18,174</u>	<u>-</u>	<u>637,457</u>
Total accumulated depreciation	<u>\$ 1,050,115</u>	<u>\$ 78,008</u>	<u>\$ -</u>	<u>\$ 1,128,123</u>
Total capital assets being depreciated, net	<u>\$ 459,649</u>	<u>\$ (57,629)</u>	<u>\$ -</u>	<u>\$ 402,020</u>
Total capital assets, net	<u>\$ 500,846</u>	<u>\$ (57,629)</u>	<u>\$ -</u>	<u>\$ 443,217</u>

Depreciation was charged functions as follows:

Governmental activities:

    Public safety \$ 78,008

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

Note 4. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. The District purchases commercial insurance to cover any claims related to these risks.

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SUPPLEMENTARY INFORMATION

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD  
For the Year Ended December 31, 2022  
See Independent Accountants' Review Report

There were no compensation, benefits and other payments in the current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF CURRENT YEAR FINDINGS  
Year Ended December 31, 2022

**Compliance Findings:**

2022-1 - Budget Violation

- Condition: For the year ended December 31, 2022, the District did not adopt a budget.
- Criteria: The Louisiana Local Government Budget Act requires governments to legally adopt and amend their budgets when actual revenues fail to meet budgeted revenues and actual expenditures exceed budgeted expenditures by 5% or more in any one fund.
- Cause: The District failed to legally adopt a budget for the year ended December 31, 2022.
- Effect: The District did not adopt a budget for the fiscal year ended December 31, 2022.
- Recommendation: The District should adopt and amend their budget as required under the Louisiana Local Government Budget Act.
- Response: The District will adopt and amend their budget as required under the Louisiana Local Government Budget Act.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 2022

No findings in prior year.



INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners  
Acadia Parish Fire Protection  
District No. 6  
Branch, Louisiana

We have performed the procedures enumerated below, which were agreed to by Acadia Parish Fire Protection District No. 6 and the Legislative Auditor. On the District's compliance with certain laws and regulations contained in the Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings are as follows:

**Public Bid Law**

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*No expenditures were made during the year for materials and supplies exceeding \$30,000 or for public works exceeding \$250,000.*

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

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

*Management did not provided us with the required list.*

3. Obtain a list of all employees paid during the fiscal year.

*The District has one employee.*

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

*The District's employee is an immediate family member of a board member.*

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

*Management did not provide us with a list of outside business interest of board members and board members' and employees' immediate families.*

### **Budgeting**

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

*The District did not adopt a budget for the year ended December 31, 2022.*

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

*The District did not adopt a budget for the year ended December 31, 2022.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and if actual expenditures exceed budgeted amounts by 5% or more.

*The District did not adopt a budget for the year ended December 31, 2022.*

### **Accounting and Reporting**

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- a. Report whether the six disbursements agree to the amount and payee in the supporting documentation.

*Management did not provide us with the requested information.*

- b. Report whether the six disbursements are coded to the correct fund and general ledger account

*Management did not provide us with the requested information.*

- b. Report whether the six disbursements were approved in accordance with management's policies and procedures.

*Management did not provide us with the requested information.*

### **Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11-42:28 (the open meetings law); and report whether there are any exceptions.

*Management provided evidence to support that agendas for meetings recorded in the minute book were posted or advertised as required.*

## Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposits in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*We inspected all original bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

## Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*We obtained a list of all payroll disbursements and meeting minutes of the District for the year and noted no payments or approval of payments to employees that may constitute bonuses, advances, or gifts.*

## State Audit Law

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

*Management provided information for a timely report in accordance with R.S. 24:513.*

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A.(2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Per Management the agency did not enter into any contracts that utilized state funds as defined in R.S. 39:71.1 A.(2) and that were subject to the public bid law.*

## Prior-year comments

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

*There were no prior year suggestions, recommendations, and/or comments.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Legislative Auditor as a public document.

*Broussard Roche, LLP*

Lafayette, Louisiana  
June 29, 2023

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA  
Louisiana Legislative Auditor

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

June 27, 2023 (Date Transmitted)

\_\_\_\_\_  
Broussard Poche', LLP (CPA Firm Name)  
\_\_\_\_\_  
P. O. Box 61400 (CPA Firm Address)  
\_\_\_\_\_  
Lafayette, LA 70596-1400 (City, State Zip)

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

**Public Bid Law**

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

Yes  No [ ] N/A [ ]

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

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

Yes [ ] No  N/A [ ]

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

*See exception*

Yes  No [ ] N/A [ ]

**Budgeting**

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

Yes [ ] No  N/A [ ]

**Accounting and Reporting**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [ ] No  N/A [ ]

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

Yes [ ] No [ ] N/A

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

Yes [ ] No [ ] N/A

**Meetings**

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

Yes  No [ ] N/A [ ]

**Debt**

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

Yes [ ] No  N/A [ ]

**Advances and Bonuses**

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

Yes [ ] No  N/A [ ]

**Prior-Year Comments**

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

Yes [ ] No [ ] N/A

**General**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes [ ] No [ ] N/A

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

Yes [ ] No  N/A [ ]

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

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

Yes [ ] No [] N/A [ ]

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

Yes [] No [ ] N/A [ ]

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

<u>Donna Andry</u>	Secretary	<u>6-22-23</u>	Date
<u>Paul E. Gily</u>	Treasurer		Date
	President	<u>6-27-23</u>	Date