

ACADIA PARISH FIRE
DISTRICT NO. 4

FINANCIAL REPORT

SEPTEMBER 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Acadia Parish Fire District No. 4
Eunice, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities of the Acadia Parish Fire District No. 4, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Acadia Parish Fire District No. 4'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 of the Acadia Parish Fire District No. 4, as of September 30, 2025, and the respective changes in financial position, thereof and 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 Acadia Parish Fire District No. 4 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 Acadia Parish Fire District No. 4'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.

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 Acadia Parish Fire District No. 4'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 Acadia Parish Fire District No. 4's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 26-27 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 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Acadia Parish Fire District No. 4's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, 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 schedule of compensation, benefits, and other payments to agency head are 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 January 26, 2026, on our consideration of the Acadia Parish Fire District No. 4's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Acadia Parish Fire District No. 4'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 Acadia Parish Fire District No. 4's internal control over financial reporting and compliance.

Vige, Tujague & Noël

Vige, Tujague & Noël, CPA's
Eunice, Louisiana
January 26, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS
(GWFS)

ACADIA PARISH FIRE DISTRICT NO. 4
Statement of Net Position
September 30, 2025

ASSETS	
Cash and equivalents	\$ 660,544
Certificates of deposit	637,564
Receivables (net of allowance for uncollectibles):	
Ad valorem	2,125
Prepaid insurance	37,836
Capital assets:	
Non-depreciable	107,952
Depreciable, net	978,925
Total assets	<u>2,424,946</u>
LIABILITIES	
Current liabilities:	
Accounts payable	7,200
Accrued liabilities	11,706
Total current liabilities	<u>18,906</u>
Total liabilities	<u>18,906</u>
Net Position:	
Investments in capital, net of related debt	1,086,877
Unrestricted	1,319,163
Total net position	<u>\$ 2,406,040</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH FIRE DISTRICT NO. 4
Statement of Activities
For the Year Ended September 30, 2025

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Capital and Operating Grants</u>	<u>Revenue and Changes in Net Assets</u>
				<u>Governmental Activities</u>
Governmental activities:				
General government				
Public safety	\$ 525,405	\$ -	\$ -	\$ (525,405)
Total governmental activities	<u>\$ 525,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(525,405)</u>

General revenues:	
Taxes	
Ad valorem taxes	570,344
Intergovernmental revenues	
State revenue sharing	12,982
Fire insurance rebate	6,947
Interest and investment earnings	17,805
Miscellaneous income	12,452
Total general revenues	<u>620,530</u>
Change in net position	95,125
Net position - September 30, 2024	<u>2,310,915</u>
Net position - September 30, 2025	<u>\$ 2,406,040</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

ACADIA PARISH FIRE DISTRICT NO. 4
Balance Sheet
Governmental Fund
September 30, 2025

ASSETS

Cash	\$ 660,544
Certificates of deposit	637,564
Receivables:	
Ad valorem	<u>2,125</u>
Total assets	<u><u>\$ 1,300,233</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	7,200
Accrued liabilities	<u>11,706</u>
Total liabilities	<u>18,906</u>
Fund balances:	
Fund balances - Unassigned	<u>1,281,327</u>
Total fund balances	<u>1,281,327</u>
Total liabilities and fund balances	<u><u>\$ 1,300,233</u></u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH FIRE DISTRICT NO. 4
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 September 30, 2025

Total fund balance for governmental funds at September 30, 2025		\$ 1,281,327
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, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 107,952	
Building, net of \$151,324 accumulated depreciation	266,147	
Equipment, net of \$1,149,492 accumulated depreciation	<u>712,778</u>	1,086,877
Prepaid insurance		<u>37,836</u>
Total net position of governmental activities at September 30, 2025		<u><u>\$ 2,406,040</u></u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH FIRE DISTRICT NO. 4
Statement of Revenues, Expenditures,
and Changes in Fund Balance - Governmental Fund
For the Year Ended September 30, 2025

Revenues:	
Taxes:	
Ad valorem	\$ 570,344
Intergovernmental:	
State revenue sharing	12,982
Fire insurance rebate	6,947
Interest income	17,805
Other revenue	<u>12,452</u>
Total Revenues	<u>620,530</u>
Expenditures:	
Current:	
Public safety	411,210
Capital outlay	<u>120,137</u>
Total Expenditures	<u>531,347</u>
Excess (deficiency) of revenues over expenditures	<u>89,183</u>
Fund balance, beginning	<u>1,192,144</u>
Fund balance, ending	<u><u>\$ 1,281,327</u></u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH FIRE DISTRICT NO. 4
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to
 the Statement of Activities
 For the Year Ended September 30, 2025

Total net changes in fund balance at September 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 89,183
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 which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 120,137	
Depreciation expense for the year ended September 30, 2025	<u>(112,108)</u>	8,029
Change in prepaid insurance		<u>(2,087)</u>
Total changes in net position at September 30, 2025 per Statement of Activities		<u>\$ 95,125</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The accounting and reporting practices of the Acadia Parish Fire District No. 4 conform to generally accepted accounting principles of the United States of America as applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies:

Reporting entity:

The Acadia Parish Fire District No. 4 was created as a fire protection district by resolution of the Police Jury of the Parish of Acadia, State of Louisiana on February 14, 1989 to provide fire protection services. The district shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary or proper for effective fire prevention and control.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Acadia Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Acadia 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 Acadia Parish Government.
2. Organizations for which the Acadia 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.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

The District was determined to be a component unit of the Acadia Parish Police Jury financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish government, the general government services provided by that government unit, or the governmental units that comprise the financial reporting entity.

Acadia Parish Police Jury maintains fiscal and budgetary control over the District and must approve any holding of an election or incurring of debt or levy of any taxes or parcel fees by the board.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the Acadia Parish Fire Protection District No. 4, as a whole. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District'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. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statement:

The District uses one fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

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 described below.

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.

Basis of Accounting

In the government-wide statement of net position and statements of activities, governmental 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.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Fees and non tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Available means collectible within the current period or soon enough thereafter to pay current liabilities, usually 60 days. Those revenues susceptible to accrual are ad valorem and state revenue sharing income.

ACADIA PARISH FIRE DISTRICT NO. 4

Note to Financial Statements

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Uncollectible ad valorem taxes are estimated based on prior year's history.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's revenues.

Allocation of indirect expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these 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 on the Statement of Activities.

Use of estimates in the preparation of financial statements:

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

Concentration of Risks

Concentration of risks with respect the District is subject to the conditions of the limited geographical area of the District.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

Budgets:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to October 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
4. The budget for the general fund is adopted on a fund financial statement basis.
5. The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Revenues may not legally fall short of budgeted amounts by more than five percent and expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level. The District does not use encumbrance accounting.

The budget amounts disclosed in this report are as originally adopted and amended by the Board.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest – bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest – bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

Compensated absences:

The District has no established leave policies.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activity column in the government-wide financial statements. All purchased fixed assets are valued at cost or estimated historical cost. The amounts of estimated costs are immaterial to these financial statements. Donated fixed assets are stated at their fair market value on the date donated.

The District maintains a threshold level of \$500 or more for capitalizing capital assets.

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 assets is as follows:

Buildings and improvements	10 - 40 years
Equipment	5 - 15 years

Equity Classifications

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

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

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Notes to Financial Statements

Generally, governmental fund balances represent the difference between the current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report 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.

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 or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the fire district's 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.

Assigned fund balance. This classification reflects the amounts constrained by the district's "intent" to be used for specific purposes but are neither restricted nor committed. The board and management have 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.

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.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed,

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

assigned, or unassigned fund balances are available, the District considers the amount to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

Revenues, Expenditures, and Expenses

Revenues

In the government-wide financial statements, program revenues consist of fees, fines, charges for services, and operating or capital grant contributions. General revenues include all taxes.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified by character.

In the fund financial statements, governmental funds report expenditures of financial resources.

Note 2. Cash and Interest-Bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

The cash and cash equivalents of the Acadia Parish Fire District No. 4 are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

At September 30, 2025, the District had cash and interest bearing deposits (book balances) totaling \$1,298,108, as follows:

Demand deposits	\$ 660,544
Time deposits	637,564
Total	<u>\$ 1,298,108</u>

Bank account balances were as follows:

Bank Balances	<u>\$ 1,362,120</u>
Federal Deposit Insurance	250,000
Pledged Securities	<u>1,331,849</u>
Total	<u>\$ 1,581,849</u>

Note 3. Ad Valorem Taxes

Government-wide financial statements-

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

Fund financial statements-

Ad valorem taxes are levied by the Acadia Parish Tax Assessor in September or October and are actually billed to the taxpayers in November. Taxes are due by December 31 of that year and are normally collected in December of the current year and in January and February of the ensuing year. Billed taxes attach as an enforceable lien on property and become delinquent on January 1 of each year following the year the taxes are levied. Ad valorem tax revenues are recognized when levied to the extent that they result in current receivables.

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Notes to Financial Statements

The Acadia parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Acadia Parish Tax Collector sends the district's share of the property taxes collected directly to the Fire District's Board of Commissioners.

For the year ended September 30, 2025, the 2024 tax rolls of 8.00 mills were levied on property with an assessed valuation totaling \$73,308,848. Total taxes levied were \$570,344.

Note 4. Evaluation of Subsequent Events

The District has evaluated subsequent events through January 26, 2026, the date which the financial statements were available to be issued.

Note 5. Capital Assets

Capital asset activity for the year ended September 30, 2025 is as follows:

	Balance 9/30/2024	Additions	Deletions	Balance 9/30/2025
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 107,952	\$ -	\$ -	\$ 107,952
Other capital assets:				
Buildings	417,471	-	-	417,471
Equipment	1,742,133	120,137	-	1,862,270
Totals	<u>2,267,556</u>	<u>120,137</u>	<u>-</u>	<u>2,387,693</u>
Less accumulated depreciation				
Buildings	137,814	13,510	-	151,324
Equipment	1,050,894	98,598	-	1,149,492
Total accumulated depreciation	<u>1,188,708</u>	<u>112,108</u>	<u>-</u>	<u>1,300,816</u>
Governmental activities, capital assets, net	<u>\$ 1,078,848</u>	<u>\$ 8,029</u>	<u>\$ -</u>	<u>\$ 1,086,877</u>

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Financial Statements

Note 6. Compensation of Commissioners

A detail of compensation paid to the Board of Commissioners for the year ended September 30, 2025 follows:

Roger Pedigo, President	\$ 1,300
John R. Ruppert, Secretary/Treasurer	1,300
Stephen Miller	1,300
Thomas K. Frey	1,300
Robert Fontenot	1,300
	<u>1,300</u>
	<u>\$ 6,500</u>

REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH FIRE DISTRICT NO. 4
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Budgetary Basis) and Actual - General Fund
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes:				
Ad valorem	\$ 560,000	\$ 560,000	\$ 570,344	\$ 10,344
Intergovernmental				
State revenue sharing	\$ 12,015	\$ 13,000	12,982	(18)
Fire insurance rebate	6,675	6,675	6,947	272
Interest income	16,100	18,000	17,805	(195)
Other	-	13,000	12,452	(548)
Total revenues	594,790	610,675	620,530	9,855
Expenditures:				
Current:				
Public safety	424,130	521,285	411,210	110,075
Capital outlay	75,000	-	120,137	(120,137)
Total expenditures	499,130	521,285	531,347	(10,062)
Excess of revenues and other sources over expenditures and other uses	\$ 95,660	\$ 89,390	89,183	\$ (207)
Fund balance, beginning			1,192,144	
Fund balance, ending			\$ 1,281,327	

See notes to required supplementary information.

ACADIA PARISH FIRE DISTRICT NO. 4

Notes to Required Supplementary Information
For the Year Ended September 30, 2025

Note 1. Budgets and Budgetary Accounting

The Acadia Parish Fire District No. 4 uses the following procedures in establishing data reflected in the financial statements:

1. The President submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through adoption by the board.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. 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 budgets presented are the originally adopted budget and the final budget made during the year.

Note 2. Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations. The following individual fund had actual expenditures in excess of appropriations for the year ended September 30, 2025:

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Total expenditures	<u>\$ 499,130</u>	<u>\$ 521,285</u>	<u>\$ 531,347</u>	<u>\$ (10,062)</u>

VIGE, TUJAGUE  NOEL

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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
Acadia Parish Fire District No. 4
Eunice, 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 of Acadia Parish Fire District No. 4, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Acadia Parish Fire District No. 4's basic financial statements, and have issued our report thereon dated January 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Acadia Parish Fire District No. 4'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 Acadia Parish Fire District No. 4's internal control. Accordingly, we do not express an opinion on the effectiveness of Acadia Parish Fire District No. 4's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003 that we consider to be a significant deficiencies.

Report on Compliance and Other Matters

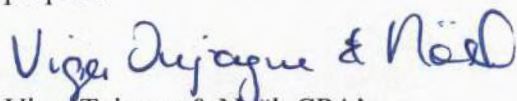
As part of obtaining reasonable assurance about whether Acadia Parish Fire District No. 4's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003.

Acadia Parish Fire District No. 4's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Acadia Parish Fire District No. 4's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Acadia Parish Fire District No. 4's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



Vige, Tujague & Noël, CPA's
Eunice, Louisiana
January 26, 2026

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Findings and Responses
Year Ended September 30, 2024

We have audited the financial statements of Acadia Parish Fire District No. 4 as of and for the year ended September 30, 2025 and have issued our report dated January 26, 2026. 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 September 30, 2025 resulted in an unmodified opinion.

Section I Summary of Auditors' Reports

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

Internal Control

Material Weaknesses Yes No

Significant Deficiencies Yes None reported

Compliance

Compliance Material to Financial Statements Yes No

No separate management letter was issued.

Section II Financial Statement Findings

2025-001 - Inadequate segregation of duties

Condition: In reviewing the internal control structure, we noted inadequate segregation of duties existed in all areas of the financial cycle.

Criteria: Segregation of conflicting duties within accounting functions is a basic internal control.

Effect: The District does not have an adequate segregation of duties, to serve as a check and balance system, to assist in the prevention of erroneously recording transactions or other mistakes or inappropriate actions.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions. Due to lack of resources, the District is unable to implement a segregated system of internal control.

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Findings and Responses (Continued)
Year Ended September 30, 2025

Recommendation: Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response: The District does not believe that it would be cost beneficial or possible with the limited resources available to create a segregated accounting environment.

2025-002 - Failure to submit board minutes to the official journal

Condition: The District failed to submit minutes of its board meetings to the official journal in a timely fashion.

Criteria: Louisiana Revised Statute 43 requires public bodies to publish its meeting minutes in its official journal.

Effect: The District is in violation of Louisiana Revised Statute 43.

Cause: The District failed to submit the minutes of its board meeting to the official journal.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management is aware of this requirement and submit the minutes of board meetings to the official journal.

2025-003 - Ethics course violation

Condition: Several District employees did not take the one-hour ethics course as required by Louisiana Revised Statute 42:1170.

Criteria: Louisiana Revised Statute 42:1170 requires all elected officials and public servants to complete a one-hour ethics course each year.

Effect: The District is in violation of Louisiana Revised Statute 42:1170.

Cause: All employees were informed of this requirement but several employees failed to complete the course.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management is aware of this requirement and will ensure that all employees complete the required course annually.

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Findings and Responses (Continued)
Year Ended September 30, 2025

Section III Internal Control and Compliance Material to Federal Awards

There were no federal awards for the year ended September 30, 2025.

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Prior Year Findings
Year Ended September 30, 2025

I Internal Control and Compliance Material to the Financial Statements

2024-001 Inadequate Segregation of Duties

Finding: The Fire District has no employees. A board is appointed and maintains all financial records. Due to this fact, the Fire District did not have adequate segregation of duties to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Response: Management concurs.

Planned Corrective Action: None as this condition is common to most agencies of this type with limited resources and is difficult to resolve due to the funding limitations.

Status: This finding is repeated as finding 2025-001.

2024-002 Failure to Submit Board Minutes to the Official Journal

Finding: The Fire District failed to submit minutes of its board meetings to the official journal in a timely fashion.

Cause: Louisiana Revised Statute 43 requires public bodies to publish its meeting minutes in its official journal.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management concurs.

Planned Corrective Action: The District is aware of this requirement. There is no estimated date of completion.

Status: This finding is repeated as finding 2025-002.

2024-003 Ethics Course Violation

Finding: Several district employees did not take the one-hour ethics course as required by Louisiana Revised Statute 42:1170. This statute requires all elected officials and public servants to complete a one-hour ethics course each year.

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Prior Year Findings (Continued)
Year Ended September 30, 2025

Cause: The bookkeeper informed all employees about the ethics course requirement but several employees failed to complete the course.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management concurs.

Planned Corrective Action: The District will ensure that all employees complete the one-hour ethics course annually. The District estimates this to be resolved by September 30, 2025.

Status: This finding is repeated as finding 2025-003.

2024-004 Budget Variance

Condition: The District's actual expenditures exceeded budgeted expenditures by greater than 5%.

Criteria: When total actual expenditures exceed total budgeted expenditures by 5% or more and/or when total revenues fail to meet total budgeted revenues by 5% or more or there has been a change in operation upon which the original adopted budget was developed, the District shall adopt a budget amendment in an open meeting to reflect such a change.

Cause: The cause of the condition is that the District did not make the necessary amendments to the budget prior to the year end.

Effect: Failure to properly amend the budget results in variances beyond 5% of budgeted expenses and results in noncompliance with budget laws.

Recommendation: We recommend that the District make the necessary amendments to the budget prior to year end for changes in revenues and expenditures incurred.

Response: The District will make the necessary amendments to the budget prior to year end for changes in estimated expenses.

Status: This findings is cleared.

ACADIA PARISH FIRE DISTRICT NO. 4
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended September 30, 2025

Agency Head Name: Roger Pedigo, President
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 1,300

ACADIA PARISH FIRE DISTRICT NO. 4

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended September 30, 2025

Section I. Internal Control and Compliance Material to the Financial Statements

2025-001 - Inadequate segregation of duties

Condition: In reviewing the internal control structure, we noted inadequate segregation of duties existed in all areas of the financial cycle.

Recommendation: Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response: The District does not believe that it would be cost beneficial or possible with the limited resources available to create a segregated accounting environment.

2025-002 - Failure to submit board minutes to the official journal

Condition: The District failed to submit minutes of its board meetings to the official journal in a timely fashion.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management is aware of this requirement and submit the minutes of board meetings to the official journal.

2025-003 - Ethics course violation

Condition: Several District employees did not take the one-hour ethics course as required by Louisiana Revised Statute 42:1170.

Recommendation: The District should educate themselves on this statute and comply with it in the future.

Response: Management is aware of this requirement and will ensure that all employees complete the required course annually.

Responsible Party



ACADIA PARISH FIRE

DISTRICT NO. 4

STATEWIDE AGREED-UPON PROCEDURES REPORT

YEAR ENDED SEPTEMBER 30, 2025

VIGE, TUJAGUE  NOEL

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Management and Board of Commissioners of the Acadia Parish Fire District No. 4 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 October 1, 2024 through September 30, 2025. Acadia Parish Fire District No. 4's management is responsible for those C/C areas identified in the SAUPs.

Acadia Parish Fire District No. 4 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 October 1, 2024 through September 30, 2025. 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 and do address the functions noted above.
 - 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 and do address the functions noted above.

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

Written policies and procedures were obtained and do address the functions noted above.

- 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).

The entity does not have written policies and procedures addressing receipts of revenue.

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Written policies and procedures were obtained and do address the functions noted above.

- 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.

The entity does not have written policies and procedures addressing 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 and do address the functions noted above.

- 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).

The entity does not have credit cards. Not applicable.

- 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 entity does not have written policies and procedures addressing ethics.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- The entity does not have written policies and procedures addressing debt. However, the entity does not have any debt.
- 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.
- The entity does not have written policies and procedures addressing information technology disaster recovery/business continuity.
- 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.
- The entity does not have written policies and procedures addressing 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.
- Obtained and reviewed minutes of the managing board for the fiscal period noting that the board met monthly.

- 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.

Obtained and reviewed minutes of the managing board for the fiscal period noting that the minutes do not include monthly budget-to-actual comparisons.

- 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.

Obtained the prior year audit report and observed that the unassigned fund balance was a positive balance.

- 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.

The board did not receive written updates of the progress of resolving audit findings at each meeting.

3) Bank Reconciliations

- 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);

Bank reconciliations include evidence that they were prepared within two months of the related statement closing date.

- 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

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

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

There is no documentation reflecting research of reconciling items that were outstanding for more than 12 months from the statement closing date.

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).

Obtained a listing of deposit sites from management and representation that the listing is complete. There is only one deposit site.

- 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, then 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

- i. Employees responsible for cash collections do not share cash drawers/registers;

Not applicable. No cash is collected.

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

The bookkeeper receives ad valorem payments in the form of a check by mail. This employee is responsible for depositing the checks and reconciling the bank statements.

- 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 bookkeeper receives ad valorem payments in the form of a check by mail. This employee is responsible for depositing the checks, posting deposits in the general ledger, and reconciling the bank statements.

- 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/official verifies the reconciliation.

The employee responsible for collecting cash is responsible for reconciling cash collections to the general ledger. However, a board member reviews the reconciliation monthly.

- 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 in force during the fiscal period.

Employees who have access to cash are covered by the bond or insurance policy for theft.

- 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). *Alternatively, 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.

All checks are received by mail. There are no receipts. Not applicable.

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

Not applicable.

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

Not applicable.

- 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).

Not applicable.

- v. Trace the actual deposit per the bank statement to the general ledger.
Not applicable.

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

- 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).

Obtained a listing of locations that process payments for the fiscal period and 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, then 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;

Observed that job duties are properly segregated regarding the functions noted above.

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

Observed that job duties are properly segregated regarding the functions noted above.

- 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;

The bookkeeper is responsible for processing payments and can also add vendors; however, all checks must be signed by a board member.

- 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 bookkeeper mails checks and processes payments.

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

No exception

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

Observed that the disbursements matched the related original itemized invoice and the supporting documentation indicates deliverables included on the invoice were received.

- 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.

Observed that the disbursement documentation included evidence of segregation of duties tested.

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.

Electronic disbursements were approved by those persons authorized and required to disburse funds.

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

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.

This section is not applicable. The entity does not have active credit cards, bank debit cards, fuel cards or purchase cards.

- 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
Not applicable.
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
Not applicable.
- C. Using the monthly statements or combined statements selected under procedure #6B 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 observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
Not applicable.

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

This section did not require testing. There were no exceptions in year one of the testing cycle.

- 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 and 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 that 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);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that 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
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

This section did not require testing. There were no exceptions in year one of the testing cycle.

- 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. *Alternatively, 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 quotes or bids, advertised), if required by law;
 - 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);
 - iii. If the contract was amended (e.g., change order), observe that 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

- 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 that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

This section did not require testing. There were no exceptions in year one of the testing cycle.

- 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.
- 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 that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- 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 and 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 official's 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.

- 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.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
Four of the five employees selected for testing have documentation to demonstrate that the required hour of ethics training was completed during the calendar year.
 - b. 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 entity does not have an ethics policy.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
An ethics designee has been appointed.

11) Debt Service

This section did not require testing. There were no exceptions in year one of the testing cycle.

- 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 8 of the Louisiana Constitution.
- B. 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).

12) Fraud Notice

This section did not require testing. There were no exceptions in year one of the testing cycle.

- 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.

- B. Observe that 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.

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, then inquire of personnel responsible for backing up critical data) and observe evidence 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 there is no written documentation, then 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.

- 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 completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

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. 42:343.

Two of the five employees selected for testing do not have documentation demonstrating the completion of required sexual harassment training during the calendar year.

- B. Observe that 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).

The entity does not have a sexual harassment policy and complaint procedure.

- 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:

The entity did not prepare the annual sexual harassment report for the current fiscal period.

- 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.

Management's Response

Management of the Acadia Parish Fire District No. 4 concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by Acadia Parish Fire District No. 4 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Acadia Parish Fire District No. 4 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.

Vige, Tujague & Noel

Vige, Tujague & Noel
Eunice, Louisiana
January 26, 2026