

**EAST FELICIANA PARISH EMERGENCY
COMMUNICATIONS COMMISSION**

CLINTON, LOUISIANA

**GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2018**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2018
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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(A Professional Accounting Corporation)

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Independent Auditor's Report

Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

Report on the Financial Statement

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Emergency Communications Commission, State of Louisiana, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise East Feliciana Parish Emergency Communications Commission's basic financial statements as listed in the table of contents.

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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the East Feliciana Parish Emergency Communications Commission's preparation and fair presentation of the financial statements 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 East Feliciana Parish Emergency Communications Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Emergency Communications Commission as of December 31, 2018, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, the budgetary comparison information on page 25, and the schedule of the Commission's proportionate share of the net pension liability on pages 27 through 28 be presented to supplement the basic financial statements. Such 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 the 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.

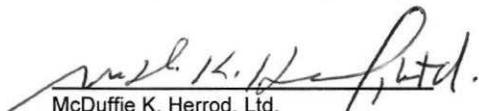
Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Feliciana Parish Emergency Communications Commission's office financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The other supplemental information schedules listed in the table of contents 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. Such 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 information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued a report dated June 27, 2019, on our consideration of the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on 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 the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and compliance.


McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 27, 2019

MANAGEMENT DISCUSSION AND ANALYSIS

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2018**

This section of the East Feliciana Parish Emergency Communications Commission's annual financial report presents our discussion and analysis of the Commission's financial performance during the fiscal year ended on December 31, 2018. Please read it in conjunction with the Commission's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2018, the East Feliciana Parish Emergency Communications Commission handled the following volume of activity:

- The Commission fielded 40,128 total calls, during the year.
- The Commission handled the main telephone number for the sheriff's office and handled complaints and dispatching, when needed.
- Emergency calls (911 calls) totaled 9,539 calls.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, notes to financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Commission:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Commission's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Commission government, reporting the Commission's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our non-major

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2018**

governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Government-wide Statements

The government-wide statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Commission's net assets and how they have changed. Net assets, the difference between the Commission's assets and liabilities, is one way to measure the Commission's financial position.

- Over time, increases or decreases in Commission's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Commission one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Parish of East Feliciana.

The government-wide financial statements of the Commission consist of:

- Governmental activities - all of the Commission's basic services are included here, such as the program, and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the Commission's most significant funds - not the Commission as a whole. Funds are accounting devices that the Commission uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The Commission fund is:

- Governmental funds - Most of the Commission's basic services are included in the governmental funds, which focus on: (1) how the other

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2018**

financial assets can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Commission's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

Net Position. The Commission's combined net positions were as follows. (See Table A-1)

Table A-1
Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2018</u>
Current and other assets	\$ 611,334	\$ 740,265
Capital assets	593,440	595,832
Net Pension Asset	0	32,539
Deferred Outflows	111,823	80,918
Total Assets & Deferred Outflows	1,316,597	1,449,554
Current Liabilities	43,764	34,678
Long Term Liabilities		
Net Pension Liability	80,852	0
Deferred Inflows	17,045	180,751
Total Liabilities & Deferred Inflows	141,661	215,429
Net Position		
Invested in capital assets	593,440	595,832
Assigned		
Unassigned	581,496	638,293
Total net position	\$ 1,174,936	\$ 1,234,125

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2018**

Governmental Activities

Table A-2
Changes in Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2018</u>
<u>Revenues</u>		
General Revenues:		
Ad Valorem Taxes	\$ 145,140	\$ 180,420
Sales	4,461	4,058
Intergovernmental	134,756	137,152
Interest Earned	2,448	4,069
Other	1,149	6,066
Grants and Contributions	84,837	62,735
Charges for Services	289,274	287,646
Total Revenues	<u>\$ 662,065</u>	<u>\$ 682,146</u>
<u>Expenses</u>		
Public Safety	\$ 619,229	\$ 622,957
Interest Expense	0	0
Total Expenses	<u>\$ 619,229</u>	<u>\$ 622,957</u>
Increase (decrease) in Net Position	<u>\$ 42,836</u>	<u>\$ 59,189</u>

Table A-3
Net Cost of Commission's Governmental Activities

	Total Cost of Services	Total Cost of Services
	<u>2017</u>	<u>2018</u>
Public Safety Services	<u>\$619,229</u>	<u>\$622,957</u>

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2018**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2018, the Commission had invested \$595,832 in capital assets (See Table A-4)

Table A-4
Commission's Capital Assets
(net of depreciation)

	Governmental Activities	
	2017	2018
Buildings, Equipment, and Vehicles	<u>\$593,440</u>	<u>\$595,832</u>
Net Capital Assets	<u>\$593,440</u>	<u>\$595,832</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Commission is dependent on the State of Louisiana and the East Feliciana Parish Police Jury for most of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the Commission's future revenues are expected to be consistent with the current years. The budget for the 2019 year is approximately the same as the year 2018.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Ben Chasteen, Director, P.O. Box 293, Clinton, Louisiana, 70722 or 225-683-9007.

BASIC FINANCIAL STATEMENTS
(OVERVIEW)

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

East Feliciana Parish Emergency Communications Commission Statement A
Clinton, Louisiana
Statement of Net Position
December 31, 2018

<u>Current Assets</u>	
Cash and cash equivalents	\$ 410,760
Interest - Bearing Deposits	131,772
Prepaid expenses	6,026
Inventory - Signs	4,713
Accounts Receivable	186,994
Total Current Assets	740,265
 <u>Non Current Assets:</u>	
Capital assets net of accumulated depreciation	595,832
Net Pension Asset	32,539
Total Non Current Assets	628,371
 <u>Deferred Outflows</u>	
Pension Related	80,918
 Total Assets and Deferred Outflows	 1,449,554
 <u>Liabilities</u>	
Accounts payable	2,377
Accrued expenses	32,301
 <u>Long Term Liabilities</u>	
Net Pension Liability	-
 <u>Deferred Inflows</u>	
Grant Related	83,000
Pension Related	97,751
Total Liabilities and Deferred Inflows	215,429
 <u>Net Position</u>	
Invested in capital assets	595,832
Unassigned	638,293
Total Net Position	\$ 1,234,125

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
 Clinton, Louisiana
 Statement of Activities
 December 31, 2018

Statement B

	Program Revenues			Net Revenues (Expenses)	
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental Activities					
Public safety	622,957	287,646	62,735		(272,576)
Total Governmental Activities	<u>622,957</u>	<u>287,646</u>	<u>62,735</u>	-	<u>(272,576)</u>
	General Revenues				
					180,420
					4,058
					137,152
					6,066
					<u>4,069</u>
	Total General Revenues				331,765
	Change in Net Position				<u>59,189</u>
	Net Position, beginning				<u>1,174,936</u>
	Net Position, ending				<u>\$ 1,234,125</u>

The accompanying notes are an integral part of this statement

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Balance Sheet
For the Year Ended December 31, 2018

Statement C

<u>Assets</u>	<u>General Fund</u>
Cash and cash equivalents	\$ 410,760
Interest Bearing Deposits	131,772
Prepaid expenses	6,026
Inventory - Signs	4,713
Accounts Receivable	186,994
<u>Total Assets</u>	<u>\$ 740,265</u>
<u>Liabilities and Fund Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 2,377
Accrued Expenses	32,301
<u>Total Liabilities</u>	<u>34,678</u>
<u>Fund Equity-Fund Balances--Unassigned</u>	<u>705,587</u>
 <u>Total Liabilities and Fund Equity</u>	 <u>\$ 740,265</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
 Clinton, Louisiana
 Reconciliation of Governmental Funds
 Balance Sheet to Statement of Net Position
 For the Year Ended December 31, 2018

Statement D

<u>Total Fund Balances at December 31, 2018</u>		
<u>Governmental Funds (Statement C)</u>	\$	705,587
Total net assets reported for governmental activities in the statement of net position is different because:		
Deferred Outflows - Pension Related		80,918
Net Pension Asset		32,539
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds. Those assets consist of:		
Vehicles, furniture and equipment	\$ 1,096,286	
Less: Accumulated depreciation as of December 31, 2018	<u>(500,454)</u>	595,832
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Deferred Inflows - Grant Related		(83,000)
Deferred Inflows - Pension Related		<u>(97,751)</u>
<u>Net Position at December 31, 2018 (Statement A)</u>	<u>\$</u>	<u>1,234,125</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2018

Statement E

<u>Revenues</u>	
Taxes - Ad Valorem	\$ 180,420
Charges for Services	
E911 Fees	287,645
Sales	4,058
Intergovernmental revenues	137,152
Grants and other contributions	62,735
Miscellaneous	6,066
Interest earned	4,069
<u>Total Revenues</u>	<u>682,145</u>
<u>Expenditures</u>	
Public Safety:	
Employee and related expenses	435,697
Contracted Services	10,131
Communications Center	45,178
Training and Development	1,959
Auto Expenses	5,907
Insurance	15,784
Office Expense and Supplies	11,128
Repairs and Maintenance	3,672
Utilities	12,512
Other Expenses	3,314
Interest Expense	-
Capital Outlay	80,066
<u>Total Expenditures</u>	<u>625,348</u>
<u>Excess of Revenues over (Expenditures)</u>	<u>56,797</u>
<u>Fund Balance at Beginning of Year</u>	<u>648,790</u>
<u>Fund Balance at End of Year</u>	<u>\$ 705,587</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Reconciliation of Government Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
To the Statement of Activities
For the Year Ended December 31, 2018

Statement F

Total Net Change in Fund Balances - Governmental Funds (Statement E) \$ 56,797

Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported in governmental funds as expenditures.
However, in the Statement of Activities, the cost of those assets
is allocated over their estimated useful lives as depreciation
expense. This is the amount by which capital expenditures are in
excess of depreciation expense for the period.

2,392

Changes in Net Position of Governmental Activities (Statement B) \$ 59,189

The accompanying notes are an integral part of this statement

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

INTRODUCTION

The East Feliciana Parish Emergency Communications Commission (hereinafter referred to as the Commission), located in Clinton, Louisiana, was created by the East Feliciana Parish Police Jury as allowed under Louisiana R.S. 33:9101. It is governed by a board of seven commissioners that are appointed by the East Feliciana Parish Police Jury. The commissioners serve four-year terms and are not paid for their services.

The Commission was created to provide the citizens of East Feliciana Parish with enhanced aid in the event of an emergency through the use of a single, primary three-digit emergency number.

Revenue sources of the Commission include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Commission have been prepared in conformity with generally accepted accounting principles accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management Discussion and Analysis for the State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

The East Feliciana Parish Police Jury is the reporting entity for East Feliciana Parish. For financial reporting purposes, as defined in GASB Codification Section 2011, the Commission is considered a component unit of the East Feliciana Parish Police Jury because it appoints a voting majority of the Commission's governing body. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise its financial reporting entity.

C. FUND ACCOUNTING

The Commission uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts.

Government Funds

Governmental funds account for all or most of the Commission's general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the commission. The following are the commission's governmental funds:

General Fund

The general fund is the principal fund of the Commission and is used to account for the operations of the Commission's office. The various fees and charges due to the Commission's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. MEASUREMENT FOCUS

Fund Financial Statements (FFS)

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Commission's operations.

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectable within the current period or soon enough thereafter to pay liabilities of the current period. The commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are budgeted and recorded in the year the taxes are levied and billed. Ad valorem taxes are assessed on a calendar year basis, become due when the tax roll is filed with the recorder of mortgages and become delinquent on January 1st of the following year. Ad valorem taxes are generally collected in November and December of the current year and January and February of the ensuing year.

Other intergovernmental revenues and charges for services are recorded when the commission is entitled to the funds.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the commission. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements for GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of services offered by the Commission, and grants and contributions for services offered by the Commission. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Reconciliation

A reconciliation of the items reflected in the Government-wide Financial Statements and the Fund Financial Statements is presented in Statement D which reconciles the Balance Sheet to the Statement of Net Position and Statement F which reconciles the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities.

E. BUDGETS

The Commission used the following budget practices:

1. The Commission prepares a general fund budget, on the modified accrual basis of accounting, at the beginning of each year based upon expenditures and anticipated revenues for the budget year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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for which the budget is being adopted.

5. All annual appropriations lapse at fiscal year end.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Commission. Such amendments were not material in relation to the original appropriations.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the law of the United States.

G. INTEREST-BEARING DEPOSITS

Under state law, the commission 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. Investments are limited by the Louisiana Revised Statute (R.S.) 33:2955 and the Commission's investment policy. The commission may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes by the commission, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	15 - 40 years
Furniture and fixtures	5 - 7 years
Vehicles	7 - 10 years
Equipment	7 - 10years

I. COMPENSATED ABSENCES

At December 31, 2018, there are no accumulated and vested benefits that require disclosure to conform with generally accepted accounting principles.

J. RESTRICTED ASSETS

For government-wide statement of net position, net position is reported as restricted when constraints

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

placed on the asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; and imposed by law through constitutional provisions or enabling legislation. The Commission had no restrictions on assets as of December 31, 2018.

K. FUND EQUITY

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE # 2 CASH AND CASH EQUIVALENTS

At December 31, 2018, the Commission had cash and cash equivalents (book balance) totaling as follows:

Demand deposits	<u>\$ 410,760</u>
Secured by FDIC insurance and Bank Collateral	

NOTE # 3 INTEREST BEARING DEPOSITS

The Commission has time certificate of deposits with maturity dates greater than 90 days. These deposits are stated at cost, which approximates market. Under state law, these deposits, and 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 the amount of deposit with the fiscal agent bank. Deposit balances (bank balances) at December 31, 2018, are secured as follows:

Time deposit balances	<u>\$ 131,772</u>
Federal Deposit Insurance And Bank Collateral	<u>\$ 131,772</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE # 4 **LEVIED TAXES**

The Commission levies taxes at a rate of 1 mill on all property subject to taxation within the Commission's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operated an enhanced 911 telephone system. This ten-year tax expires on December 31, 2027. Taxes realized during 2018 totaled \$180,420. Taxes are invoiced by the East Feliciana Parish Sheriff in November and are considered delinquent after December 31st.

NOTE # 5 **CHANGES IN GENERAL FIXED ASSETS**

Capital asset activity for the year ended December 31, 2018 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Building	\$ 484,296	\$ 66,754	\$ 0	\$ 551,050
Less: Accumulated Depreciation	<u>(40,998)</u>	<u>(18,082)</u>	<u>0</u>	<u>(59,080)</u>
Net Building	443,298	48,672	0	491,970
Equipment	502,662	13,312	0	515,974
Less: Accumulated Depreciation	<u>(367,151)</u>	<u>(57,502)</u>	<u>0</u>	<u>(424,653)</u>
Net Equipment	135,511	(44,190)	0	91,321
Vehicles	29,262	0	0	29,262
Less: Accumulated Depreciation	<u>(14,631)</u>	<u>(2,090)</u>	<u>0</u>	<u>(16,721)</u>
Net Vehicles	<u>14,631</u>	<u>(2,090)</u>	<u>0</u>	<u>12,541</u>
Capital Assets, net	<u>\$ 593,440</u>	<u>\$ 2,392</u>	<u>\$ 0</u>	<u>\$ 595,832</u>

Depreciation expense for the year was \$77,674.

NOTE # 6 **ACCOUNTS AND OTHER PAYABLES**

The payables are as follows at December 31, 2018:

Accounts Payable	\$ 2,377
Payroll Related Payables	<u>32,301</u>
Total	<u>\$ 34,678</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE # 7 **PENSION PLAN**

All full time employees of the Commission, regularly scheduled over 28 hours, are eligible to be members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system, controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Commission are members of Plan A. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Employees hired prior to 1/1/07 are eligible to retire with 7 years of creditable service at age 65, 10 years of creditable service at age 60, 25 years of creditable service at age 55, or 30 or more years of creditable service at any age. Employees hired 1/1/07 and later are eligible to retire with 7 years of service at age 67, 10 years of service at age 62 or with 30 years of service at age 55.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to 3% of the members' final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits: Plan A members survivor benefits are outlined in the Statutes.

Deferred Retirement Option Plan: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least 5 years of creditable service or if hired after January 1, 2007, has 7 years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60.

Cost of Living Increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, the actuarially determined contribution rate was 9.35% for member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2017 was 12.5% for Plan A. For 2018, members were required to contribute 9.5% of their annual covered salary and the Commission was required to contribute 11.5% of annual covered payroll. The Commission contributed \$32,038 during 2018 as its share of contributions. The Commission does not guarantee the benefits granted by the retirement system. In 2018, the Commission had 9 full time qualified staff members.

Non-Employer Contributions: According to the state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources: At December 31, 2018, the Commission reported assets in its financial statements of \$32,539 for its proportionate share of the net pension assets of PERS. The net pension assets are measured as of December 31, 2017 and the total pension asset used to calculate the net pension obligation was determined by separate actuarial valuations performed as of that date. The Commission's proportion of the net pension asset was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2017, the Commission's proportional share of PERS was 0.043838%, which was an increase of 0.00458% from its proportion measured as of December 31, 2016.

At December 31, 2018, the Commission reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources:	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 0	\$ 21,063
Net difference between projected and actual earnings on Pension Plan Investments	0	75,174
Changes in Assumption	41,069	
Changes in Proportion	7,811	1,514
Employer contributions subsequent to measurement date	32,038	0
	<u>\$ 80,918</u>	<u>\$ 97,751</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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The Commission reported \$32,038 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of December 31, 2017 which will be recognized as a reduction in net pension liability in the Commission's fiscal year ended December 31, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization related to pensions, will be recognized in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2019	\$ (2,491)
2020	(22,703)
2021	(29,795)
	<u>\$ (54,989)</u>

Actuarial Methods and Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability for Plan A as of December 31, 2017 are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75% (Net of investment expense)
Expected Remaining Service lives	4 years
Projected Salary Increases	5.25% (2.75% Merit / 2.5% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The discount rate used to measure the total pension liability was 7.00% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real Assets	2%	0.12%
Totals	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.75 or one percentage point higher 7.75 than the current rate.

	Plan A Changes in Discount Rate		
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability (Asset)	\$ 160,427	\$ (32,539)	\$ (204,362)

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE # 8 **LITIGATION AND CLAIMS**

There is no current pending or threatened litigation.

NOTE # 9 **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 27, 2019, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Taxes-ad valorem	\$ 151,964	\$ 180,420	\$ 28,456
Charges for Services:			
E911 Fees	273,241	287,645	14,404
Sales	3,226	4,058	832
Intergovernmental revenues	138,251	137,152	(1,099)
Grant revenue	43,555	43,555	-
Operating contributions	20,100	19,180	(920)
Interest on:			
Investments	2,406	4,069	1,663
Other	762	6,066	5,304
Total Revenues	\$ 633,505	\$ 682,145	\$ 48,640
 <u>Expenditures</u>			
Public Safety:			
Employee and related expenses	\$ 444,753	\$ 435,699	\$ 9,054
Contracted services	10,152	10,131	21
Communications center	50,009	45,178	4,831
Training and Development	3,397	1,959	1,438
Auto Expenses	6,635	5,907	728
Insurance	14,120	15,784	(1,664)
Office Expense and supplies	13,113	11,128	1,985
Repairs and maintenance	2,553	3,672	(1,119)
Utilities	12,012	12,512	(500)
Other	752	3,314	(2,562)
Capital outlay	78,000	80,066	(2,066)
Total Expenditures	\$ 635,496	\$ 625,350	\$ 10,146
Excess (Deficit) of Expenditures over Revenues	\$ (1,991)	\$ 56,795	\$ 58,786
Fund Balance at Beginning of Year	198,244	302,778	
Fund Balance at End of Year	\$ 196,253	\$ 359,573	

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
December 31, 2018

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the Commission and amended during the year, as necessary. The budget is established and controlled by the Commission at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the Commission.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and the budget amendments, if applicable, for the year ended December 31, 2018.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
 SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
 DECEMBER 31, 2018

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2015	0.039333%	10,754	141,758	7.59%	99.15%
December 31, 2016	0.039205%	103,198	224,786	45.91%	92.23%
December 31, 2017	0.039258%	80,852	280,795	28.79%	94.15%
December 31, 2018	0.043838%	(32,539)	294,935	11.03%	98.06%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2018

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
December 31, 2015	23,702	23,702	-	141,758	16.72%
December 31, 2016	32,594	32,594	-	224,786	14.50%
December 31, 2017	33,729	33,729	-	280,795	12.01%
December 31, 2018	33,768	33,768	-	294,935	11.45%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
Clinton, Louisiana
Schedule of Compensation, Benefits, and
Other Payments to Agency Head
For the Year Ended December 31, 2018

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

BENJAMIN R. CHASTEEN, DIRECTOR

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 45,423
Benefits - Insurance	21,210
Benefits - Retirement	5,340
Total Salary & Benefits	\$ 71,973
Other Items:	
Education & Training	371
Telephone	2,063
Dues	257
Total Other Items	\$ 2,691
Total Salary, Benefits, & Other Items	\$ 74,664

The accompanying notes are an integral part of this statement

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

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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

Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the East Feliciana Parish Communications Commission, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the East Feliciana Parish Communications Commission's basic financial statements, and have issued our report thereon dated June 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Communications Commission's, State of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Feliciana Parish Communications Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

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 East Feliciana Parish Communications Commission'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 East Feliciana Parish Communications Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 27, 2019

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the East Feliciana Parish Emergency Communications Commission.
2. No instances of noncompliance material to the financial statements of the East Feliciana Parish Emergency Communications Commission were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

There were no prior year findings to report.

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no prior year findings to report.

D. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

There are no current year findings to report.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no current year findings to report.

F. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of December 31, 2018.

**STATEWIDE AGREED UPON
PROCEDURES**

MC DUFFIE K. HERROD, LTD.
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below, which were agreed to by East Feliciana Parish Emergency Communications Commission's office and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures – Year 2 (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
No written policies or procedures were found addressing this function.
 - b) ***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.
No written policies or procedures were found addressing this function.
 - c) ***Disbursements***, including processing, reviewing, and approving

Policies for disbursements were reviewed with no exceptions noted.

- d) **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).

We reviewed the policies and procedures on receipts/collections and found no exceptions.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

We reviewed the policies and procedures which applied to payroll/personnel with no exceptions noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

No written policies and procedures were found addressing this function.

- g) **Credit Cards (and debit cards, fuel cards, P-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)

No written policies and procedures were found addressing this function.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

No written policies and procedures were found addressing this function.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

No written policies and procedures were found addressing this function.

- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No written policies and procedures were found addressing this function.

Board or Finance Committee

2. Obtain and review 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:

- a) 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.

Board meeting minutes were reviewed noting that monthly meetings were held.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.¹ *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exceptions noted.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

Not applicable

Bank Reconciliations

3. Obtain a listing of client 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:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

All bank reconciliation reports included evidence that they were prepared within 2 months of the related statement closing date.

- b) Bank reconciliations include evidence that a member of management/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

After review of bank reconciliations, no written evidence was found that the reconciliations were approved by the Director.

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

After review of selected accounts, there were no reconciling items that have been outstanding for more than 12 months.

Collections

4. 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).

We received management's list of collection locations. Only one location is used in this capacity. We received Management's representation that list is complete.

5. 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that: *(see responses after item (d, below)*

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Our analysis determined that employees responsible for cash collections do share cash drawers/registers.

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

Employees responsible for collecting cash are not responsible for preparing or making deposits.

- c) Each employee responsible for collecting cash is not 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.

The Commission outsources these accounting functions.

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

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

The Commission outsources these accounting functions.

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

It was found that employees that have access to cash are not bonded.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Receipts on deposits for the accounts were found to be sequentially pre-numbered. All other accounts are interest bearing accounts and therefore do not have corresponding deposit slips.

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

Collection documentation was traced to the deposit slip with no exceptions noted.

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

Deposit slip totals were traced to the actual deposit per the bank statements.

- d) 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).

Deposits were made within one business day of receipt at the collection location.

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

Deposits per bank statements in all randomly selected accounts were able to be traced to the general ledger.

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

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The Commission outsources this accounting function.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

The Director has ultimate approval of all purchases and does not use a purchase order system.

- b) At least two employees are involved in processing and approving payments to vendors.

The Director verifies and approves payments to vendors. Payments are processed by an outside source.

- c) 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 Commission outsources this accounting function.

- d) 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.

The Commission outsources this accounting function.

10. For each location selected under #8 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:

- a) Observe that the disbursement matched the related original invoice/billing statement.

Five disbursements were randomly selected from the general ledger. Management's representation that the population was complete was received along with the corresponding invoices. Evidence of all selected disbursements was provided by management and all were found to match the related original invoice.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

All disbursements included evidence of segregation of duties tested under #9 above.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

A list of credit and debit cards was obtained from management with representation that the list was complete.

12. 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:
 - a) Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

The Commission utilizes a debit card. Invoices were reviewed for these transactions with no exceptions noted.

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

Not applicable

13. Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).

We reviewed the randomly selected debit card transactions along with all documentation and noted no exceptions.

Travel and Expense Reimbursement

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Not applicable

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Documentation was reviewed with no exceptions noted.

- c) 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 policy (procedure #1h).

Documentation was reviewed with no exceptions noted.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Documentation did not include written approval.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Documentation was provided that one contract required public bid. After review, no exceptions were noted.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

There were no contract amendments noted.

- d) 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.

Documentation was reviewed with no exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

We randomly selected five (5) employees and found that the salaries/pay rates in the personnel files matched the actual salaries and pay rates.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

After review of daily attendance and leave records, we found documentation for all five (5) randomly selected employees.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

Timesheets reviewed did not have written approval by supervisors.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Accrued/taken leave was found to match the entity's cumulative leave records.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

A list of all terminated employees that received termination payments during the fiscal period and management's representation that the list is complete was received. We found that all termination payments were made in strict accordance with policy and/contract approved by management. All payments were found to be in compliance with the above listed AUP standards.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid and all associated forms have been filed by required deadlines.

Ethics (excluding nonprofits)

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics compliance documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

All employees completed one (1) hour of ethics training during the fiscal period.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

The Commission does not have an ethics policy.

Debt Service (excluding nonprofits)

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Not applicable

22. 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.

Not applicable

Other

23. 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.

Management is not aware of any misappropriations of funds.

24. 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.

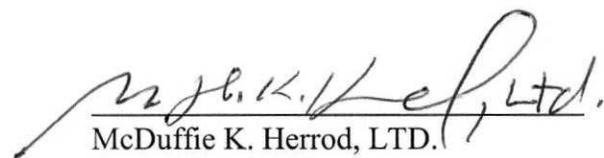
The Commission has the required notice posted on the premises, however, there is no link to report fraud on their website.

Management's Response

Management of the East Feliciana Parish Emergency Communications Commission concurs with the exceptions noted and are working to address the deficiencies identified.

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 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.

The purpose of this report is 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.


McDuffie K. Herrod, LTD.

Clinton, Louisiana

June 27, 2019