

**BAYOU MALLET GRAVITY DRAINAGE  
DISTRICT OF ACADIA PARISH**

**FINANCIAL REPORT**

**DECEMBER 31, 2020**

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Commissioners  
Bayou Mallet Gravity Drainage  
District of Acadia Parish  
Eunice, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of Bayou Mallet Gravity Drainage District of Acadia Parish, a component unit of Acadia Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### Accountant's Responsibility

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

### Accountants' Conclusion

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

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying budgetary comparison schedule and notes to the schedule on pages 18 and 19 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

## Other Matters

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

In accordance with Louisiana Governmental Audit Guide and the provisions of State law, we have issued a report, dated June 7, 2021, on the results of our agreed-upon procedures.

*Broussard Poche, LLP*

Lafayette, Louisiana  
June 7, 2021

GOVERNMENT-WIDE FINANCIAL STATEMENTS

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

STATEMENT OF NET POSITION  
December 31, 2020  
See Independent Accountants' Review Report

ASSETS	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 1,411,031
Certificates of deposit	129,755
Due from other governmental agencies	361,610
Ad valorem taxes receivable	9,354
State revenue sharing receivable	<u>6,924</u>
 Total assets	 <u>\$ 1,918,674</u>
 LIABILITIES AND NET POSITION	
Liabilities:	
Accounts payable	\$ 12,579
Net Position:	
Unrestricted	<u>1,906,095</u>
 Total liabilities and net position	 <u>\$ 1,918,674</u>

See Notes to Financial Statements.

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2020  
See Independent Accountants' Review Report

	<u>Governmental Activities</u>
Expenses:	
Governmental activities –	
Public works	\$ (365,508)
Net expenses	<u>\$ (365,508)</u>
General revenues:	
Ad valorem taxes	\$ 368,789
Intergovernmental	10,386
Investment earnings	<u>1,741</u>
Total general revenues	<u>\$ 380,916</u>
Change in net position	\$ 15,408
Net position, beginning	<u>1,890,687</u>
Net position, ending	<u>\$ 1,906,095</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

BALANCE SHEET  
GOVERNMENTAL FUND

December 31, 2020

See Independent Accountants' Review Report

ASSETS	<u>General Fund</u>
Cash and cash equivalents	\$ 1,411,031
Certificates of deposit	129,755
Due from other governmental agencies	361,610
Ad valorem taxes receivable	9,354
State revenue sharing receivable	<u>6,924</u>
 Total assets	 <u>\$ 1,918,674</u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 12,579
Fund balance:	
Unassigned	<u>1,906,095</u>
 Total liabilities and fund balance	 <u>\$ 1,918,674</u>

See Notes to Financial Statements.

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

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

For the Year Ended December 31, 2020  
See Independent Accountants' Review Report

	<u>General Fund</u>
Revenues:	
Taxes –	
Ad valorem	\$ 368,789
Intergovernmental –	
State revenue sharing	10,386
Investment earnings	<u>1,741</u>
Total revenues	<u>\$ 380,916</u>
Expenditures:	
Current –	
Public works:	
Salaries	\$ 15,663
Payroll taxes	1,030
Pension deduction	12,188
Maintenance	323,798
Appropriation to Acadia Soil and Water Conservation	2,244
Professional fees	7,125
Advertising	480
Other	<u>2,980</u>
Total expenditures	<u>\$ 365,508</u>
Excess of revenues over expenditures	\$ 15,408
Fund balance, beginning	<u>1,890,687</u>
Fund balance, ending	<u>\$ 1,906,095</u>

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

Note 1. Summary of Significant Accounting Policies

The basic financial statements of Bayou Mallet Gravity Drainage District of Acadia Parish (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies of the District are described below.

Reporting entity:

As provided by Louisiana Revised Statute 38:1607, the District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the Acadia Parish Police Jury (the "Police Jury"). The District was created under the authority of Louisiana Revised Statutes 38:1601-1707 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and overflowed lands in the District that must be levied and pumped in order to be drained and reclaimed.

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

Basis of presentation:

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

Government-wide financial statements -

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

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

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The district had no program or revenues for the year ended December 31, 2020.

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

NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

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

Fund financial statements -

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

Basis of accounting:

Government-wide financial statements -

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

Fund financial statements -

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

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

Cash:

Cash includes amounts in demand deposits.

Investments:

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

The District's investments at December 31, 2020 consisted of time certificates of deposit purchased from local financial institutions.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

Capital assets:

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

Government-wide financial statements -

The District's property and equipment with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. The District had no reportable capital assets at December 31, 2020.

Fund financial statements -

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

Compensated absences:

The District does not have a formal policy on vacation and sick leave. Accordingly, no liability has been recorded in the financial statements.

Use of estimates:

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

Deferred outflows/inflows of resources:

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

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

Net position flow assumption:

Sometimes, the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumptions must be made about the order in

NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumption:

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

Equity classifications:

Government-wide statements –

Equity is classified as net position and displayed in three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position. The District's net position at December 31, 2020 was unrestricted.

Fund financial statements –

Beginning with fiscal year 2014, the District implemented GASB Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

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

**Budgets and budgetary accounting:**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget is employed as a management control device during the year that assists its users in financial activity analysis. All budget appropriations lapse at year end.

**Custodial credit risk:**

**Deposits (demand, savings, and certificates of deposit) –**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be pledged in the District's name. As a means of limiting its exposure to fair value losses arising from rising interest rates, it is the District's policy that generally the District only invest in "certificate of deposit" and "money market instruments," which are defined as very creditworthy, highly liquid investments with maturities of one year or less.

At December 31, 2020, the carrying amount of the District's deposits, including demand deposit accounts and certificates of deposit, was \$1,540,786. Of the bank balance, \$317,486 was secured from risk by federal deposit insurance and the remainder by pledged securities held by the custodial banks in the name of the fiscal agent bank. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, 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 has failed to pay deposited funds upon demand.

**Note 2. Ad Valorem Taxes**

**Government-wide financial statements –**

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

**Fund financial statements –**

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

The District authorized and levied general corporate taxes of 5.04 mills on property with assessed valuations totaling \$80,498,967 for the year ended December 31, 2020.



NOTES TO FINANCIAL STATEMENTS  
See Independent Accounts' Review Report

Total taxes levied, exclusive of homestead exemptions, was \$368,789 for year ended December 31, 2020. Due from other governmental agencies in the amount of \$358,148 includes total ad valorem taxes collected by the sheriff, but not remitted to the District, as of December 31, 2020. Also, included in due from other governmental agencies are state revenue sharing taxes collected by the sheriff in the amount of \$3,462, but not remitted to the District as of December 31, 2020. Remaining ad valorem taxes receivable totaled \$9,354, and remaining state revenue sharing receivable totaled \$6,924 at December 31, 2020 all of which was deemed collectible.

Note 3. Compensation Paid to the Board of Commissioners

Compensation paid to Commissioners for the year ended December 31, 2020 is as follows:

Laurent Bellard	\$ 1,225
J. D. Sittig, Jr.	3,000
Wayne Manuel	1,850
Allen Murphy	250
Richard Ruppert	4,038
Richard Gothreaux	<u>500</u>
Total	<u>\$10,863</u>

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**REQUIRED SUPPLEMENTARY INFORMATION**

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

BUGETARY COMPARISON SCHEDULE  
GENERAL FUND

For the Year Ended December 31, 2020  
See Independent Accountants' Review Report

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues:				
Taxes –				
Ad valorem	\$ 428,000	\$ 338,641	\$ 368,789	\$ 30,148
Intergovernmental –				
State revenue sharing	10,200	10,355	10,386	31
Investment earning	<u>1,000</u>	<u>1,599</u>	<u>1,741</u>	<u>142</u>
Total revenues	<u>\$ 439,200</u>	<u>\$ 350,595</u>	<u>\$ 380,916</u>	<u>\$ 30,321</u>
Expenditures:				
Current –				
Public works:				
Salaries	\$ 11,500	\$ 15,263	\$ 15,663	\$ (400)
Payroll taxes	1,300	1,030	1,030	-
Insurance	200	-	-	-
Pension deduction	1,300	1,300	12,188	(10,888)
Maintenance	255,900	323,425	323,798	(373)
Appropriation to Acadia Soil and Water Conservation	2,000	2,000	2,244	(244)
Professional fees	14,000	7,125	7,125	-
Advertising	200	480	480	-
Other	<u>8,000</u>	<u>3,597</u>	<u>2,980</u>	<u>617</u>
Total expenditures	<u>\$ 294,400</u>	<u>\$ 354,220</u>	<u>\$ 365,508</u>	<u>\$ (11,288)</u>
Excess (deficiency) of revenues over expenditures	\$ 144,800	\$ (3,625)	\$ 15,408	\$ 19,033
Fund balance, beginning	<u>1,890,687</u>	<u>1,890,687</u>	<u>1,890,687</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,035,487</u>	<u>\$ 1,887,062</u>	<u>\$ 1,906,095</u>	<u>\$ 19,033</u>

See Note to Budgetary Comparison Schedule.

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

NOTES TO BUDGETARY COMPARISON SCHEDULE

See Independent Accountants' Review Report

Note 1. Budgets and Budgetary Accounting

The District uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The Board prepares a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. The budget is employed as a management control device during the year that assists its user in financial activity analysis.

All budget appropriations lapse at year-end. The budgets presented are the originally adopted budget and the final amended budget.

Note 2. Stewardship, Compliance and Accountability

The General Fund's expenditures exceeded budgeted expenditures by \$11,288 in 2020.

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**SUPPLEMENTARY INFORMATION**

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2020  
See Independent Accountants' Review Report

AGENCY HEAD: Richard Ruppert

Purpose

Per diem

\$ 4,038



**BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH**

**SCHEDULE OF CURRENT YEAR FINDINGS**

**For the Year Ended December 31, 2020**

**Financial Statement Findings**

No matters are reported.

BAYOU MALLET GRAVITY DRAINAGE DISTRICT OF ACADIA PARISH

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2020

Finding #2019-1 - Budget Violation

Recommendation: The budget should be adopted based on historical and expected revenue collections and expenditures. The budget should be reviewed periodically during the year, and amended as necessary, to ensure compliance with State Law.

Current Status: Resolved

Finding #2019-2 – Public Bid Law Violation

Recommendation: All projects exceeding the public works threshold of \$157,700 should be advertised and bids should be received in accordance with Louisiana Revised Statute 38:2211-2296 (the public bid law).

Current Status: There were no new public works projects exceeding the threshold in 2020.

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners  
Bayou Mallet Gravity Drainage  
District of Acadia Parish  
Eunice, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bayou Mallet Gravity Drainage District of Acadia Parish and the Legislative Auditor. On the District's compliance with certain laws and regulations contained in the Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings are as follows:

### Public Bid Law

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

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

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

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

*Management provided us with the required list.*

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

*Management provided us with the required list.*

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

*No employees' name appears on both lists obtained in procedures 2 & 3.*

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

*None of the vendors appear on both lists.*

## **Budgeting**

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

*Management provided us with a copy of the original and amended budget.*

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

*The original budget was adopted on December 9, 2019. Amendments to the budget were approved by the Board on October 12, 2020.*

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

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by 5% or more and actual expenditures did not exceed budgeted amounts by 5% or more. .*

## **Accounting and Reporting**

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

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

*We examined supporting documentation for the six selected disbursements and found that payment was for the proper amount and made to the correct payee.*

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

*All six of the selected disbursements were properly coded to the correct fund and general ledger account.*

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

*All six selected disbursements were approved in accordance with management's policies and procedures.*

## **Meetings**

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

*We examined a notice of public meeting for all meetings held during the fiscal year.*

## **Debt**

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

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

#### **Advances and Bonuses**

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

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

#### **State Audit Law**

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

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

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

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

#### **Prior-year comments**

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

*Per management all prior-year suggestions, recommendations, and/or comments have been resolved.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagement contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Broussard Poche, LLP*

Lafayette, Louisiana  
June 7, 2021

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LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

2-23-2011 (Date Transmitted)

Bryan Mallet, David Edwards

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No

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

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

Yes  No

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

Yes  No

**Budgeting**

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

Yes  No

**Accounting and Reporting**

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

**Meetings**

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

Yes  No

**Debt**

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

Yes [  ] No [  ]


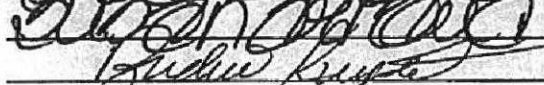
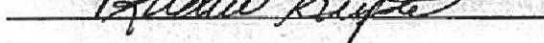
**Advances and Bonuses**

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

Yes [  ] No [  ]

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	<u>2-23-2021</u>	Date
	Treasurer	<u>2-23-2021</u>	Date
	President	<u>2-23-2021</u>	Date