City of Bossier City

AGREED-UPON PROCEDURES REPORT

December 31, 2024



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Members of the City Council
City of Bossier City, Louisiana

We have performed the procedures enumerated below on the policies, procedures, and transactions affecting contracts, vehicles, and fuel cards for the following funds/departments: Water and Sewer Funds, Riverboat Gaming Capital Projects, General Fund, Parks and Recreation, Fleet Services, Public Works, and any remaining capital projects funds; water and sewer personnel, construction projects, water and sewer billing; and gaming revenues (collectively referred to as the "Subject Matter" for the fiscal period January 1, 2024 through December 31, 2024. City of Bossier City's management is responsible for the Subject Matter previously disclosed.

City of Bossier City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Subject Matter for the fiscal period January 1, 2024 through December 31, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Procedures

1. Obtain a check register by vendor, by fund for the period from January 1, 2024 to December 31, 2024 and obtain management's representation that the listing is complete.

   Results: CRI obtained the check register by vendor, by fund for the period from January 1, 2024 to December 31, 2024 and obtained management's representation that the listing was complete.

2. Obtain a list of all contracts in place during the period from January 1, 2024 to December 31, 2024 for the following funds: Water and Sewer Funds, Riverboat Gaming Capital Projects Fund, and General Fund for departments of Parks and Recreation, Fleet Services, and Public Works and remaining capital projects fund and perform the following procedures:

   a) Obtain management's representation that the listing is complete.

Results: CRI obtained the listing of all contracts in place during the period from January 1, 2024 to December 31, 2024 for the funds listed above and management's representation that the listing is complete.

b) Select a sample of 40 vendors over $60,000 paid during the period of January 1, 2024 to December 31, 2024 and identify the purpose of each contract and identify if the contract was properly bid in accordance with Louisiana Bid Law and obtain contract approval.

Results: No exceptions were found as a result of applying the procedure.

c) Randomly select 5 invoices and compare to the terms of the contract.

Results: No exceptions were found as a result of applying the procedure.

3. Obtain a listing of vehicles and fuel cards owned by the City by department and perform the following procedures:

a) Identify vehicles by department, including assigned, and pool vehicles.

Results: CRI obtained a listing of vehicles and fuel cards owned by the City by department.

b) Select a sample of 15 non-public safety vehicles assigned to individuals and obtain proper authorization for take home use.

Results: No exceptions were found as a result of applying the procedure.

c) Compare all vehicles in the listing to insurance policies to identify inventory discrepancies.

Results: No exceptions were found as a result of applying the procedure.

d) Select a sample of 50 fuel cards and report on the number of purchases, the dollar amount of purchases and the miles driven for the period January 1 , 2024 to December 31, 2024.

Results: CRI selected a sample of 50 fuel cards and identified the total amount of miles driven was not provided per the fuel card statements. The total amount of gallons purchased during the period January 1, 2024 through December 31, 2024 totaled 26,686 gallons for a total of $74,919 for the 50 cards selected.

4. Obtain a listing of Water and Sewer department personnel and requirements for overtime and obtain management's representation that the listing is complete.

a) Report on the hours of overtime worked and pay for the period from January 1, 2024 to December 31, 2024.

Results: CRI obtained a listing of Water and Sewer department personnel and requirements for overtime and obtained management's representation that the listing was complete. CRI identified 12,275 overtime hours worked for total pay of $365,946 for the period of January 1, 2024 through December 31, 2024.

5. Obtain a rollforward of construction in progress projects as of and for the year ended December 31, 2024 and obtain management's representation that the listing is complete.

   Results: CRI obtained a rollforward of construction in progress projects as of December 31, 2024 and obtained management's representation that the listing was complete.

   a) Select a sample of 25 transactions and compare transaction terms to contracts received in Procedure #2 above.

      Results: No exceptions were found as a result of applying the procedure.

   b) Inspect project documentation for approval related to the invoices received.

      Results: No exceptions were found as a result of applying the procedure.

   c) Report on the status of the projects as of December 31, 2024, including construction commitments and retainage.

      Results: For Water and Sewer Funds, approximately $575,000 in construction commitments existed as of December 31, 2024. However, no retainage payable was recorded as of December 31, 2024.

Fund	Project	Project Description	12/31/2023	Additions	Placed in Service	12/31/2024
602	BI0844	Storm Water Drainage	$ 1,752,063	$ 11,364	$ (1,763,428)	$ 11,364
615	BI1048	Barksdale South Water Line	161,473	8,527	-	178,527
602	UT1940	Nanofiltration Pilot Study	385,300	-	-	385,300
602	UT2010	Engineering Fees for Capital	472,810	66,379	-	605,567
602	UT2117	Miscellaneous Water Loops	130,836	-	(130,836)	-
602	UT2201	2022 Valve Management Program	364,570	-	(364,570)	-
602	UT2205	Utilities Water Model	122,247	14,668	-	151,583
602	UT2212	WTP Ozone System Upgrade	59,253	33,142	-	125,537
602	UT2213	Water Rate Study	32,569	-	(32,569)	-
498 & 602	UT2304	2023 Miscellaneous Water Loops	5,656	1,368,095	(1,373,751)	1,368,095
602	UT2301	2023 Valve Management Program	313,507	-	(313,507)	-
602	UT2305	Benton Road Tank Painting	451,485	62,609	(514,094)	62,609
602	UT2314	WTP Membrane Feed Control Valves	154,938	4,702	(159,641)	4,702
602 & 608	UT2316	Hwy 71 South 24" Water Main (City)	7,570	6,082,525	-	12,172,621
602	UT2322	WTP Membrane Filtration System	33,155	-	(33,155)	-
602	UT2401	SoBo Water Booster PS	-	109,353	-	218,707
602	UT2405	John Wesley WM & FH Rep	-	137,400	(137,400)	137,400
602	UT2416	Airline Drive 12" Water Main	-	985	-	1,970
		WATER	**$ 4,447,432**	**$ 7,899,751**	**$ (4,822,951)**	**$ 15,423,982**
615	BI1419	Shady Grove and Normand PS & FM	$ 199,842	$ 22,206	$ -	$ 244,255
603	UT2202	2022 Lift Station Access	25,966	36,392	(62,358)	36,392
603	UT2218	Northside Pump Station Upgrade	86	257,446	(257,532)	257,446
603	UT2307	2023 Lift Station Rehab	348,993	20,004	(368,997)	20,004
603	UT2317	Bardot Lane Sewer Main	180,812	490,322	(671,134)	490,322
603	UT2308	2023 Lift Station Access	-	105	-	210
603	UT2409	Riverview Pump Station Generator	-	14,920	-	29,841
		SEWER	**$ 755,699**	**$ 841,395**	**$ (1,360,020)**	**$ 1,078,468**

6. Obtain transaction registers for credits or billing adjustments by customer for water and sewer bills for the period from January 1, 2024 to December 31, 2024 and obtain management's representation that the listing is complete.

   Results: CRI obtained transaction registers for credit and billing adjustments by customer for water an sewer bills for the period from January 1, 2024 to December 31, 2024 and obtained management's representation that the listing was complete.

   a) Select all credits/adjustments by customer over $1,000 and randomly select 20 additional customers below $1,000 and trace to supporting documentation and approval of the credit/adjustment.

      Results: No exceptions were found as a result of applying the procedure.

   b) Report on the total dollar amount of credits/adjustments by type.

      Results: See table below.

Type		Amount
Adjustment	$	(202,816)
Correction		(3,775,504)
Penalties		682,487
Leaks		(126,014)
NSF		192
Pool		(3,478)
Bad debt adjusti		66,334
Total, net	$	(3,358,799)

      CRI identified one bill correction that occurred in the first half of the year that resulted in a meter rollover that gave an erroneous bill that required correction in the amount of $3,747,165.

7. Obtain gaming revenue reports for all casinos applicable to the City of Bossier City from the Louisiana State Police for the period from January 1, 2024 to December 31, 2024, and perform the following procedures:

   a) Compare to collections on the books and records of the City of Bossier City.

      Results: CRI obtained gaming revenue reports for all casinos applicable to the City of Bossier City from Louisiana State Police for the period from January 1, 2024 to December 31, 2024 and compared collections on the book to the records of the City of Bossier City.

      Two casinos distribute applicable gaming revenue in accordance with Louisiana Revised Statute 27:93.

One casino distributes applicable gaming revenues in accordance with an agreement called the Collins-Hanna-Walker Compact from June 1997, which pre-dates Louisiana Revised Statute 27:93.

We were engaged by City of Bossier City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City of Bossier City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Subject Matter, 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.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS, & INGRAM, L.L.C.
Shreveport, Louisiana
September 17, 2026