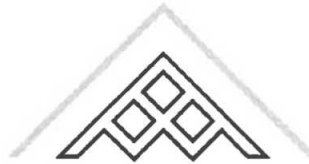


**ANTHONY B. BAGLIO, CPA**  
PRESIDENT

**MEMBER**

*American Institute of Certified Public Accountants*  
*Society of Louisiana Certified Public Accountants*



**ANTHONY B. BAGLIO, CPA**

A PROFESSIONAL ACCOUNTING CORPORATION

2011 Rue Simone  
Hammond, La 70403

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www.baglio-cpa.com

July 2, 2020

Louisiana Legislative Auditor

Re: 2017 Compilation of Livingston Parish Fire Protection District No. 11

Livingston Parish Fire Protection District No. 11 was instructed to reissue this report as a compilation due to the fact that they had received a grant pushing their income over the limit for the Sworn Financial Statement previously issued. The changes included the grant related expenditures and the accruals as necessary for a compilation statement.

Anthony B Baglio CPA

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**

Independence, Louisiana

**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended  
December 31, 2017

**ANTHONY B. BAGLIO, CPA.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation



**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**

Annual Financial Statements  
As of and for the Year Ended December 31, 2017  
With Supplemental Information Schedules

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**ANTHONY B. BAGLIO, CPA**  
PRESIDENT

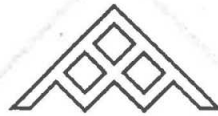
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**ANTHONY B. BAGLIO, CPA**

A PROFESSIONAL ACCOUNTING CORPORATION

### Accountant's Compilation Report

Board of Commissioners  
Livingston Parish Fire Protection District No. 11  
of the Parish of Livingston  
Independence, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Livingston Parish Fire Protection District No. 11 (hereinafter referred to as the "District", a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2017, which collectively comprise the District's basic financial statements, as listed in the table of contents in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted the budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accountant's Compilation Report  
Livingston Parish Fire Protection District No. 11  
Of the Parish of Livingston

The accompanying schedule of compensation, benefits, and other payments to the 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 to, the underlying accounting and other records used to prepare the financial statements. The supplementary information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

A handwritten signature in black ink, appearing to read 'A. B. Baglio', with a large, stylized initial 'A'.

Anthony B. Baglio, CPA  
A Professional Accounting Corporation  
Hammond, LA  
June 24, 2020

**Basic Financial Statements**  
**Government-Wide Financial Statements**

STATEMENT A

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

STATEMENT OF NET POSITION  
December 31, 2017

	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 59,156
Accounts receivables, ad valorem taxes	19,708
Accounts receivables, user fees	18,303
Accounts receivables, state revenue sharing	<u>13,350</u>
Total current assets	<u>110,517</u>
Capital assets:	
Capital assets, net	<u>349,822</u>
Total capital assets	<u>349,822</u>
<b>TOTAL ASSETS</b>	<u><u>460,339</u></u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	<u>0</u>
Total current liabilities	<u>0</u>
<b>TOTAL LIABILITIES</b>	0
<b>Net Position</b>	
Invested in capital assets, net of related debt	349,822
Unrestricted	<u>110,517</u>
<b>TOTAL NET POSITION</b>	<u><u>460,339</u></u>

See accountant's compilation report



STATEMENT B

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2017

	<u>Governmental Activities</u>
<b>Expenses</b>	
Public safety	\$ ( 43,974)
Materials and supplies	( 28,512)
Other charges	( 3,238)
Depreciation	<u>( 24,781)</u>
<b>TOTAL EXPENSES</b>	(100,505)
 <b>General Revenues</b>	
Ad valorem taxes	18,755
User fees	17,152
State revenue sharing	13,350
Fire rebate	11,489
Interest earnings	3
Reimbursements	865
State grant	37,974
Miscellaneous income	<u>801</u>
<b>TOTAL GENERAL REVENUES</b>	<u>100,389</u>
 Change in Net Position	 (116)
 NET POSITION AT BEGINNING OF YEAR	 <u>460,455</u>
 NET POSITION AT END OF YEAR	 <u>\$ 460,339</u>

See accountant's compilation report

**Basic Financial Statements**

**Fund Financial Statements**

**Governmental Fund Financial Statements**

STATEMENT C

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

**Balance Sheet – Governmental Fund  
December 31, 2017**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 59,156
Accounts receivables, ad valorem taxes	19,708
Accounts receivables, user fees	18,303
Accounts receivables, state revenue sharing	<u>13,350</u>
TOTAL ASSETS	<u><u>110,517</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
Current Liabilities:	
Accounts payable	<u>0</u>
Total Liabilities	0
Fund Balance:	
Unassigned	<u>110,517</u>
Total Fund Balance	<u>110,517</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 110,517</u></u>

See accountant's compilation report

STATEMENT D

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Statement of Net position  
December 31, 2017

Amounts reported for governmental activities in the statement of  
net position are different because:

Total Fund Balance, Governmental Funds (Statement C) \$ 110,517

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds. These  
assets consist of:

Governmental capital assets, net of depreciation 349,822

Net Position, Governmental Activities (Statement A) \$ 460,339

See accountant's compilation report

**STATEMENT E**

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**

Statement of Revenues, Expenditures and Changes in Fund Balances  
**GOVERNMENTAL FUND**  
 For the Year Ended December 31, 2017

	General Fund
REVENUES	
Ad valorem taxes	\$ 18,756
User fees	17,152
State revenue sharing	13,350
Fire rebate	11,489
Interest earnings	3
Reimbursements	865
State grant	37,975
Miscellaneous income	801
<b>TOTAL REVENUES</b>	<b>100,391</b>
EXPENDITURES	
Public safety	43,975
Materials and supplies	28,512
Other charges	3,239
<b>TOTAL EXPENDITURES</b>	<b>75,726</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,665</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>85,852</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 100,517</b>

See accountant's compilation report

STATEMENT F

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2017

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

Total Net Change in Fund Balance, Governmental Funds (Statement E)                      \$    24,665

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 these assets is allocated over their estimated  
useful lives as depreciation expense. These differences  
consist of:

Purchases of equipment	0
Depreciation expense	<u>(24,781)</u>

Change in Net Position, Governmental Activities (Statement B)                      \$ (116)

See accountant's compilation report

**Notes to the Financial Statements**

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**  
**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

**Introduction**

The accompanying financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

**1. Summary of Significant Accounting Policies**

A. Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Council is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) primary government (the Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. Because Board members of the District are appointed by the Council, the District was determined to be a component unit of the Council.

The accompanying basic financial statements present information only on the fund maintained by the District and do not present information on the Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

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



**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**  
**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

*Governmental Funds*

Governmental funds account for all of the District'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 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 District. The following are the District's governmental funds:

General Fund – the primary operating fund of the District which accounts for the operations of the District. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

C. Measurement Focus/Basis of Accounting

*Basic Financial Statements – Government-Wide Financial Statements*

The statement of net position and the statement of activities display information about the District as a whole. These statements include all the non-fiduciary activities of the District. Information contained in these statements reflects 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

The District does not allocate indirect expenses.

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**  
**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

*Basic Financial Statements – Governmental Funds*

The amounts reflected in the General Fund 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 balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of the current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under this 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 collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end except ad valorem taxes and state revenue sharing, which are recognized in the period for which they are levied. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which are 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 – Revenues are generally recognized when they become measurable and available as net current assets. Ad valorem tax revenue, state revenue sharing revenue, and interest revenue are recorded when due. Substantially all other revenues are recorded when received.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Reconciliation – Explanation of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**  
**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

D. Cash, and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated costs if historical costs are not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. At December 31, 2017, the District did not have a formal capitalization policy establishing a capitalization / expense policy.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

F. Net Position

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

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position – consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – all other net position is reported in this category.

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

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11  
NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

**G. Fund Balance**

In the governmental fund financial statements, fund balance is classified as follows:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of enabling legislation, or externally imposed conditions by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the Board of Commissioners (the District’s highest level of decision-making authority).
4. Assigned Fund Balance – amounts that are intended to be used by the District for specific purposes but do not meet criteria to be classified as restricted or committed.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the District will generally use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed. However, the District’s management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

**H. Estimates**

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

**2. Levied Taxes**

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year, are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. The Livingston Parish Sheriff’s Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11  
NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

January and February of the ensuing year. For 2017, the District levied 10 mills for a total tax levy of \$18,724 on taxable property valuation totaling \$4,013,980.

**3. Deposits and Investments**

The District has cash and cash equivalents totaling \$59,156 at December 31, 2017. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledged 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 on deposit with the bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The following is a summary of cash and cash equivalents at December 31, 2017, with the related federal deposit insurance and pledged securities.

Bank Balances:	
Insured (FDIC Insurance)	\$ 54,837
Uninsured and collateralized:	
Collateral held by pledging bank's trust department not in the District's name	0
Uninsured and Uncollateralized	<u>0</u>
Total Deposits	<u>\$ 54,837</u>

Even though the pledged securities are not held in the entity's name, LRS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent failed to pay deposited funds on demand. Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of FASB Statement 40. 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 does not have a deposit policy for custodial risk. As of December 31, 2017, the District was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11  
NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

**4. Receivables**

The following is a summary of receivables at December 31, 2017:

Class of Receivable	Total
Ad valorem taxes	\$ 19,708
State revenue sharing	13,350
User fees	18,303
Total	\$ 51,361

**5. Capital Assets**

Capital assets and depreciation for governmental activities as of and for the year ended December 31, 2017:

	12/31/16	Increases	Decreases	Balance 12/31/17
Capital Assets Not Being Depreciated:				
Work in Progress	\$ 0	0	0	\$ 0
Total Capital Assets Not Being Depreciated	0	0	0	0
Capital Assets Being Depreciated:				
Building	396,621	0	0	396,621
Equipment	128,510	0	0	128,510
Vehicles	294,639	0	0	294,639
Total Capital Assets Being Depreciated	819,770	0	0	819,770
Less Accumulated Depreciation For:				
Building	62,179	10,170	0	72,349
Equipment	125,928	1,456	0	127,384
Vehicles	257,000	13,155	0	270,155
Total Accumulated Depreciation	445,167	24,781	0	469,948
Capital Assets Being Depreciated, net	374,603	24,781	0	349,822
Government Activities Capital Assets, Net	\$ 374,603	\$ 24,781	\$ 0	\$ 349,822

Depreciation expenses of \$24,781 for the year ended December 31, 2017 was charged to the governmental activities.

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**  
**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2017

**6. Risk Management**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District attempts to minimize risk from significant losses through the purchase of commercial insurance.

**7. Compensation of Board Members**

In accordance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, the District is required to present a schedule of per diem payments to Board members. As authorized by LRS 40:1498, each member of the Board shall be reimbursed any expenses incurred in performing the duties imposed upon them by virtue of their serving as members. Currently, the District does not pay compensation to board members.

**8. Subsequent Events**

Management has evaluated subsequent events through the date the financial statements were available to be issued, which was June 24, 2020, and determined that there were no significant subsequent events that require disclosure in the financial statements. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**9. Compliance with Laws**

The District did not comply with the Local Government Budget Act by not preparing a budget. They also did not comply with Louisiana Audit Laws by submitting the wrong report based on its revenue and not fully completing the related party lists to determine related party transactions.

OTHER SUPPLEMENTAL SCHEDULE



**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11**

Schedule of Compensation, Benefits and Other Payment to Agency Head  
For the Year Ended December 31, 2017

**Agency Head:** Michael Widdon, Fire Chief

<u>Purpose</u>	<u>Amount</u>
Reimbursement for telephone	\$ 1,955
	<u>\$ 1,955</u>

See accountant's compilation report

**Schedule of Current Year Findings and Responses**

**LIVINGSTON FIRE PROTECTION DISTRICT NO. 11**  
Schedule of Current Year Findings and Responses  
Year Ended December 31, 2017

**2017-001 Local Government Budget Act**

**Criteria:** The Local Government Budget Act (LSA-RS 39:1305) requires a political subdivision to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund.

**Condition:** The District did not prepare a budget for the general fund for the year ended December 31, 2017.

**Cause:** Procedures were not in place to ensure a budget was prepared for the year ended December 31, 2017.

**Effect:** Since the District failed to properly prepare and adopt a budget, the District is not in compliance with the local government budget act.

**Recommendation:** I recommend management prepare a budget each calendar year.

**Views of responsible officials and planned corrective actions:** Management will take measures and design procedures to ensure the budget is properly prepared and adopted according to state law.

**2017-002 Louisiana Audit Laws**

**Criteria:** The Louisiana audit law (R.S. 24:513) requires a local government agency to file a report depending on the amount of revenues and other sources/local and state assistance received.

**Condition:** The District did not reveal the existence of a bank account into which grant funds were deposited. This caused the total revenues to exceed the threshold amount requiring a review rather than the submitted sworn statement.

**Cause:** Procedures were not adequately designed to ensure that the District accounted for all of the bank accounts for the year ended December 31, 2017.

**Effect:** Since the District did not include the bank account, the District was not in compliance with the Louisiana audit law.

**Recommendation:** I recommend that management keep a listing of all bank accounts, and make sure they all are used for reporting purposes.

**LIVINGSTON FIRE PROTECTION DISTRICT NO. 11**  
Schedule of Current Year Findings and Responses  
Year Ended December 31, 2017

**Views of responsible officials and planned corrective action:** Management will take measures and design procedures to ensure that all bank accounts are accounted for monthly and at year end to ensure proper reports are filed.

**2017-003 Louisiana Ethics Law**

**Criteria:** The Louisiana ethics law (R.S. 42:1101-1124) requires a local government to submit a list of the immediate family members of each board member and a list of outside business interests of board members.

**Condition:** The District did not submit a list of outside business interest or complete list of immediate family members. This caused difficulty in determining related party transactions.

**Cause:** The District did not want to list their spouses' on the related party list or give the related business interests.

**Effect:** Since the District did not include all immediate family and business interests it was not possible to determine if there were related party transactions.

**Recommendation:** I recommend that the District include all necessary immediate family and business interests on their related party questionnaire.

**Views of responsible officials and planned corrective action:** The District will take measures and ensure that all the immediate family and business interests are included on the related party questionnaire.

**LIVINGSTON FIRE PROTECTION DISTRICT NO. 11**  
 Status of Prior Year Audit Findings  
 Year Ended December 31, 2017

Ref No	Fiscal Year Finding Initially Occurred	Description of Finding	Management's Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
--------	---	---------------------------	--	---

**Section 1 – Internal Control and Compliance Material to the Financial Statements:**

**Internal Control**

None

**Compliance**

2017-001	December 2015	Local Government Budget Act	None	Working to Correct
2017-002	December 2015	Louisiana Audit Law	None	Working to Correct
2017-003	December 2016	Louisiana Ethics Law	None	Working to Correct