

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT No. 5
DENHAM SPRINGS, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Table of Contents
As of and For the Year Ended December 31, 2018

	<u>Exhibit</u>	<u>Schedule</u>	<u>Page</u>
Independent Auditor's Report	-	-	1 - 3
Basic Financial Statements:			
Statement of Net Position	A	-	5
Statement of Activities	B	-	6
Governmental Fund Balance Sheet	C	-	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	D	-	8
Statement of Governmental Fund Revenues, Expenditures, Change in Fund Balance	E	-	9
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Change in Fund Balance to the Government-Wide Statement of Activities	F	-	10
Notes to Financial Statements	-	-	12 - 20
Required Supplemental Information:			
Budgetary Comparison Schedule - General Fund	-	1	22
Other Supplemental Information			
Schedule of Compensation, Benefits, and Other Payments to Agency Head	-	2	24
Other Independent Auditor's Report and Findings, Recommendations, and Responses:			
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 <i>Government Auditing Standards</i>	-	-	26 - 27
Schedule of Current Year Audit Findings, Recommendations, and Responses	-	-	28
Summary Schedule of Prior Audit Findings	-	-	29

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
Christie J. Barado
Megan E. Lynch
B. Jacob Steib
Debbie G. Faust, EA
Ramona K. Huckabee, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



Independent Auditor's Report

To the Members of the Board of Commissioners of
Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 5, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Livingston Parish Fire Protection District No. 5'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 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 of material misstatement.

An audit involves performing procedures to obtain audit 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 entity'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 entity'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 and general fund of Livingston Parish Fire Protection District No. 5, as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance 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 budgetary comparison information on page 22 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston Parish Fire Protection District No. 5's basic financial statements. 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.

The schedule of compensation, benefits, and other payments to agency head 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 schedule of compensation, benefits, and other payments to agency head is fairly stated in all material respects in relation to the basic financial statements as a whole.

Livingston Parish Fire Protection District No. 5
May 9, 2019

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2019, on our consideration of Livingston Parish Fire Protection District No. 5's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Livingston Parish Fire Protection District No. 5's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Livingston Parish Fire Protection District No. 5's internal control over financial reporting and compliance.

*James Lambert Riggs
& Associates*

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

May 9, 2019

Basic Financial Statements

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Statement of Net Position
December 31, 2018

Exhibit A

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 557,456
Investments	328,619
Taxes Receivable, Net	970,746
State Revenue Sharing Receivable	28,021
Other Accounts Receivable	75
Nondepreciable Capital Assets:	
Land	77,312
Construction in Progress	20,388
Depreciable Capital Assets, Net	1,984,476
Total Assets	\$ 3,967,093
Liabilities	
Accounts Payable	\$ 48,621
Accrued Payroll and Payroll Taxes Payable	21,810
Other Liabilities	-
Total Liabilities	\$ 70,431
Net Position	
Net Investment in Capital Assets	\$ 2,082,176
Unrestricted	1,814,486
Total Net Position	\$ 3,896,662

The accompanying notes are an integral part of these financial statements.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Statement of Activities
For the Year Ended December 31, 2018

Exhibit B

	<u>Governmental Activities</u>
Expenses:	
Public Safety - Fire Protection:	
Salaries & Related Benefits	\$ 571,171
Insurance	233,785
Repairs & Maintenance	76,012
Supplies	32,256
Flooding Expenses	13,255
Fuel & Oil	36,397
Professional Fees	77,470
Bad Debts	23,756
Utilities	37,302
Telephone	14,556
Miscellaneous	4,643
Training	14,032
Dues & Subscriptions	673
Tax, License, Permits	697
Equipment Rental	48
Depreciation	<u>244,585</u>
Total Program Expenses	<u>1,380,638</u>
 General Revenues:	
Ad Valorem Taxes	1,000,770
State Revenue Sharing	83,108
Fire Insurance Rebate	56,461
On Behalf Payments - State Supplemental Pay	35,999
Grant Revenue	4,104
Other Revenues	35,804
Interest	8,428
Gain on Disposal of Capital Assets	<u>-</u>
Total General Revenues	<u>1,224,674</u>
 Change in Net Position	 (155,964)
 Net Position - Beginning of Year	 <u>4,052,626</u>
Net Position - End of Year	<u>\$ 3,896,662</u>

The accompanying notes are an integral part of these financial statements.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
 Governmental Fund Balance Sheet
 December 31, 2018

Exhibit C

	General Fund
Assets	
Cash and Cash Equivalents	\$ 557,456
Investments	328,619
Taxes Receivable, Net	970,746
State Revenue Sharing Receivable	28,021
Other Assets	75
Total Assets	\$ 1,884,917
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 48,621
Accrued Payroll and Payroll Taxes Payable	21,810
Other Liabilities	-
Total Liabilities	70,431
Fund Balance:	
Unassigned	1,814,486
Total Fund Balance	1,814,486
Total Liabilities and Fund Balance	\$ 1,884,917

The accompanying notes are an integral part of these financial statements.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
December 31, 2018

Exhibit D

Total Governmental Fund Balance (Exhibit C)	\$ 1,814,486
--	---------------------

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

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

2,082,176

Net Position of Governmental Activities (Exhibit A)

\$ 3,896,662

The accompanying notes are an integral part of these financial statements.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Statement of Governmental Fund Revenues, Expenditures, and
Change in Fund Balance
For the Year Ended December 31, 2018

Exhibit E

	<u>General Fund</u>
Revenues:	
Ad Valorem Taxes	\$ 1,000,770
State Revenue Sharing	83,108
Fire Insurance Rebate	56,461
On Behalf Payments	35,999
Grant Revenue	4,104
Other Revenues	35,804
Interest	8,428
Total Revenues	<u>1,224,674</u>
 Expenditures:	
Public Safety - Fire Protection:	
Salaries & Related Benefits	571,171
Insurance	233,785
Repairs & Maintenance	76,012
Supplies	32,256
Flooding Expenses	13,255
Fuel & Oil	36,397
Professional Fees	77,470
Bad Debts	23,756
Utilities	37,302
Telephone	14,556
Miscellaneous	4,691
Training	14,032
Dues & Subscriptions	673
Tax, License, Permits	697
Capital Outlay	<u>120,870</u>
Total Expenditures	<u>1,256,923</u>
Excess of Revenues over Expenditures	<u>(32,249)</u>
Fund Balance - Beginning of the Year	<u>1,846,735</u>
Fund Balance - End of the Year	<u>\$ 1,814,486</u>

The accompanying notes are an integral part of these financial statements.

Livingston Parish Fire Protection District No. 5

Exhibit F

Denham Springs, Louisiana

Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and
Change in Fund Balance to the Government-Wide Statement of Activities
For the Year Ended December 31, 2018

Net Change in Fund Balance, Governmental Fund (Exhibit E) \$ (32,249)

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 and reported as depreciation expense. These differences consist of:

Capital Outlay	120,870
Depreciation Expense	(244,585)
Disposals of Fixed Assets	<u>-</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ (155,964)

The accompanying notes are an integral part of these financial statements.

Notes to the Financial Statements

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2018

Narrative Profile

The Livingston Parish Fire Protection District No. 5 (the "District") is a body corporate created by the Livingston Parish Council, as provided by Louisiana Revised Statutes (LRS). The District is governed by a board of five commissioners who are appointed by the Livingston Parish Council. The District was created for the purpose of providing fire protection and prevention to District Five of the Parish of Livingston.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of LRS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

Section 2100 of the GASB Codification, *Defining the Financial Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a component unit of the Livingston Parish Council. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

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.

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 that may be used to finance future period programs or operations of the District. The following is the District's governmental fund:

General Fund - the primary operating fund of the District, which accounts for all the operations of the District, except those required to be accounted for in other funds.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

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 financial activities of the District with most of the interfund activities removed. Information contained in these columns 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 segment 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.

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 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 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. Expenditures are recorded when the related liability is incurred, except for interest and principal payments on 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. Taxes, state revenue sharing, grants, interest revenue, and other revenues are recorded when due.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

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 funds balance sheet and the government-wide statement of net position is presented in Exhibit D of the basic financial statements. Explanation of differences between the governmental funds 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.

D. Budgets And Budgetary Accounting

The District adopted an operating budget for its General Fund for the fiscal year ended December 31, 2018. The budget for this fund is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP). The District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Fire Chief prepares the proposed budgets and submits them to the Board of Commissioners for their review no later than fifteen days prior to the beginning of each fiscal 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. The public hearing was held on December 12, 2017.
4. Once a public hearing is held and all of the action necessary to finalize and implement the budget is completed, the budget is adopted through the passage of a resolution prior to the commencement of the fiscal year for which the budget is adopted. The budget was adopted on December 12, 2017.

The adopted budget constitutes the authority of the Fire Chief to incur liabilities and authorize expenditures from the respective budgeted funds. Additionally, certain expenditures are approved monthly by the Board before payment.

All budget amounts presented in the financial statements have been adjusted for legally authorized revisions of the annual budget during the year. Appropriations, except encumbrances, lapse at the end of each year.

E. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing 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, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the District are reported at cost.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

F. Prepaid Items

The District recognizes expenditures for services extending over more than one accounting period when paid. The District did not record any prepaid items at December 31, 2018.

G. Capital Assets

Capital outlays are recorded as expenditures of the governmental funds and as assets in the government-wide financial statements. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their acquisition value (entry price) at the date of donation. At December 31, 2018, the District did not have a formal capitalization policy establishing a capitalization / expense threshold.

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.

H. Compensated Absences

At December 31, 2018, the District has no plan or provision for compensated absences, pension plan, or other post employment benefits. Vacation time cannot be accumulated and must be taken by the end of the year. There is no provision for leave carryover; therefore, leave accruals are not necessary.

I. 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 – 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 – 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.

J. 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 intact.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

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 the criteria to be classified as restricted or committed.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

The District considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available.

As of December 31, 2018, the District did not have any nonspendable, restricted, committed, or assigned fund balances.

K. 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 and disclosures. Accordingly, actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1-D regarding operating budgets. The District complied with the Louisiana Local Government Budget Act in adopting its budget for the year ended December 31, 2018.

B. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District complied with the deposits and investments laws and regulations.

C. Deficit Fund Equity

As of December 31, 2018, the District’s general fund did not have a deficit fund equity.

3. Cash, Cash Equivalents, and Investments

As reflected on Exhibit A, the District has cash and cash equivalents totaling \$557,456 and investments totaling \$328,619 at December 31, 2018. 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

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

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 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 investments at December 31, 2018, with the related federal deposit insurance and pledge securities:

Bank Balances and Investments:	
Insured (FDIC Insurance)	\$ 500,000
Collateralized:	
Collateral held by pledging bank's trust department not in the District's name	479,686
Uninsured and Uncollateralized	<u>-</u>
Total Deposits	<u>\$ 979,686</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 has failed to pay deposited funds upon demand. Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of GASB 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, 2018, 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.

4. Receivables

Receivables of \$998,767 at December 31, 2018, are as follows:

Property Tax Receivable	\$ 1,000,769
State Revenue Sharing Receivable	28,021
Allowance for Uncollectible Tax	<u>(30,023)</u>
Receivables at December 31, 2018, Net	<u>\$ 998,767</u>

Uncollectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available that would indicate the uncollectibility of the particular receivable.

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

5. Levied Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of 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. Revenues from ad valorem taxes are budgeted and recognized as revenue in the year billed. The Livingston Parish Sheriff bills and collects the property taxes using the assessed value determined by the Livingston Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2018, the District levied 10.14 mills for a total tax levy of \$1,000,769. An allowance for uncollectible property taxes was recorded at 3.0% of the balance due.

6. Tax Abatements

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is a state incentive program that offers attractive tax incentive for manufacturers within the state. The program abates, for up to ten years, local ad valorem on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and / or personal property items covered by the exemption. For the District, there are currently thirty-two (32) tax abatements, related to three (3) companies, under the Louisiana ITEP. For the 2018 calendar year, estimated forgone ad valorem taxes due to this abatement program was \$11,278.

7. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2018, are as follows:

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/18</u>
Capital Assets Not Depreciated:				
Land	\$ 77,312	\$ -	\$ -	\$ 77,312
Construction in Progress	20,388	-	-	20,388
Capital Assets Being Depreciated:				
Furniture & Fixtures	38,786	-	-	38,786
Buildings	868,953	-	-	868,953
Vehicles	3,760,096	99,880	-	3,859,976
Equipment	941,045	20,990	-	962,035
Total Capital Assets Depreciated	<u>5,608,880</u>	<u>120,870</u>	<u>-</u>	<u>5,729,750</u>
Less Accumulated Depreciation:				
Furniture & Fixtures	34,343	1,722	-	36,065
Buildings	427,551	24,615	-	452,166
Vehicles	2,180,541	182,767	-	2,363,308
Equipment	858,254	35,481	-	893,735
Total Accumulated Depreciation	<u>3,500,689</u>	<u>244,585</u>	<u>-</u>	<u>3,745,274</u>
Capital Assets Being Depreciated, Net	<u>2,108,191</u>	<u>(123,715)</u>	<u>-</u>	<u>1,984,476</u>
Total	<u>\$ 2,205,891</u>	<u>\$ (123,715)</u>	<u>\$ -</u>	<u>\$ 2,082,176</u>

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

Depreciation expense for the year ended December 31, 2018, totaled \$244,585.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and Building Improvements	10 - 40	Year Life
Furniture and Fixtures	5 - 10	Year Life
Vehicles	5 - 15	Year Life
Equipment	5 - 10	Year Life

8. Payables

Accounts payables at December 31, 2018, are as follows:

Accounts Payable	\$ 48,621
Federal Payroll Taxes Payable	-
State Withholding Tax Payable	1,034
Accrued Payroll	<u>20,776</u>
Total	<u>\$ 70,431</u>

9. On-Behalf Payments

Supplementary salary payments are made by the State of Louisiana directly to certain District employees. The District is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is actual contributions made by the State. For the fiscal year ended December 31, 2018, the State paid supplemental salaries to the District's employees in the amount of \$35,999.

10. Deferred Compensation Plan

The District offers its employees the LPFPD5 Retirement Plan (the "Plan"). This plan is a type of retirement plan commonly referred to as a Governmental Eligible 457(b) Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights shall be held for the exclusive benefit of participants and their beneficiaries.

As of December 31, 2018, the total employer contributions for the year was \$14,398.

11. Compensation Paid to Board Members

The following schedule of per diem payments to Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. As authorized by LRS 40:1498, each member of the Board shall be reimbursed \$30 for attending meetings of the board, not to

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2018

exceed two meetings in any one calendar month, and may be reimbursed any expenses incurred in performing the duties imposed upon them by virtue of their serving as members. The following is a breakdown of per diem paid to Board members:

Tony Sibley	\$	450
Wesley Sorenson		500
David Drake		-
Susan Mack		450
Robert Jeansonne		500
Total	<u>\$</u>	<u>1,900</u>

12. Contingent Liabilities

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. These risks of loss are covered by a comprehensive commercial insurance policy and workers compensation insurance. Claims resulting from these risks have historically not exceeded insurance coverage. Therefore, no accrual for any loss contingency has been made in the financial statements.

13. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 9, 2019, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplemental Information:
Budgetary Comparison Schedule

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
Budgetary Comparison Schedule (GAAP Basis) – General Fund
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Ad Valorem Taxes	\$ 944,648	\$ 922,575	\$ 1,000,770	\$ 78,195
State Revenue Sharing	86,927	84,063	83,108	(955)
Fire Insurance Rebate	62,479	56,461	56,461	-
On Behalf Payments	36,000	36,000	35,999	(1)
Grant Revenue	200,000	4,104	4,104	-
Other Revenues	40,100	35,706	35,804	98
Interest	5,300	5,600	8,428	2,828
Total Revenues	<u>1,375,454</u>	<u>1,144,509</u>	<u>1,224,674</u>	<u>80,165</u>
Expenditures:				
Public Safety - Fire Protection:				
Salaries & Related Benefits	583,738	592,000	571,171	20,829
Retirement Administration	1,750	600	-	600
Insurance	172,500	263,000	233,785	29,215
Repairs & Maintenance	67,000	85,000	76,012	8,988
Supplies	60,500	64,000	32,256	31,744
Flooding Expenses	-	11,775	13,255	(1,480)
Fuel & Oil	-	-	36,397	(36,397)
Professional Fees	74,500	74,057	77,470	(3,413)
Bad Debts	28,400	28,400	23,756	4,644
Utilities	43,000	41,100	37,302	3,798
Telephone	16,500	16,500	14,556	1,944
Miscellaneous	3,500	4,000	4,643	(643)
Training	6,000	15,000	14,032	968
Dues & Subscriptions	1,500	1,500	673	827
Tax, License, Permits	400	500	697	(197)
Equipment Rental	50	50	48	2
Travel & Entertainment	2,000	-	-	-
Capital Outlay	222,000	147,870	120,870	27,000
Total Expenditures	<u>1,283,338</u>	<u>1,345,352</u>	<u>1,256,923</u>	<u>88,429</u>
Excess of Revenues over Expenditures	<u>92,116</u>	<u>(200,843)</u>	<u>(32,249)</u>	<u>168,594</u>
Fund Balance:				
Beginning of the Year	1,846,735	1,846,735	1,846,735	-
End of the Year	<u>\$ 1,938,851</u>	<u>\$ 1,645,892</u>	<u>\$ 1,814,486</u>	<u>\$ 168,594</u>

See auditor's report.

Other Supplemental Information:

**Schedule of Compensation, Benefits, and Other Payments to
Agency Head**

Livingston Parish Fire Protection District No. 5

Schedule 2

Denham Springs, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head

For the Year Ended December 31, 2018

Agency Head: Joe Koczrowski, Fire Chief

Purpose	Amount
Salary	\$ 50,865
Benefits - Insurance	14,486
Benefits - Retirement	2,377
Benefits - Short Term Disability & Accident Policy	2,338
Deferred Compensation	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 70,066</u>

See auditor's report.

**Other Independent Auditor's Reports and
Findings, Recommendations, and Responses**

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
Christie J. Barado
Megan E. Lynch
B. Jacob Steib
Debbie G. Faust, EA
Ramona K. Huckabee, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Members of the Board of Commissioners of
Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 5, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Livingston Parish Fire Protection District No. 5's basic financial statements, and have issued our report thereon dated May 9, 2019

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livingston Parish Fire Protection District No. 5'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Livingston Parish Fire Protection District No. 5's internal control. Accordingly, we do not express an opinion on the effectiveness of Livingston Parish Fire Protection District No. 5's internal control.

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

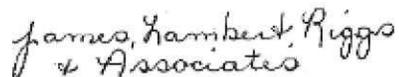
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Livingston Parish Fire Protection District No. 5's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

May 9, 2019

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
 Schedule of Current Year Audit Findings, Recommendations, and Responses
 For the Year Ended December 31, 2018

We have audited, 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, the financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 5 as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 9, 2019. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

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

Internal Control:

Material Weakness	___	Yes	<u>X</u>	No
Significant Deficiencies	___	Yes	<u>X</u>	No

Compliance:

Compliance Material to the Financial Statements	___	Yes	<u>X</u>	No
---	-----	-----	----------	----

2. Management Letter

Was a management letter issued?	___	Yes	<u>X</u>	No
---------------------------------	-----	-----	----------	----

Section II Financial Statement Findings

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Management Letter Suggestions

None

Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana
 Summary Schedule of Prior Audit Findings
 For the Year Ended December 31, 2017

Ref.#	Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken
-------	--	-------------------------	-------------------------

Internal Control over Financial Reporting

None

Compliance and Other Matters

2017-001	December 31, 2017	Possible Violation of State Ethics Law By Former Chairman	Resolved
----------	-------------------	---	----------

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 5
STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA

J. Bryan Ehricht, CPA
Samantha D. Wagner, CPA
Christie J. Barado
Megan E. Lynch
B. Jacob Steib
Debbie G. Faust, EA
Ramona K. Huckabee, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Accountants' Report on Applying Agreed-Upon Procedures

Mr. Joe Koczrowski, Fire Chief
and the Board of Commissioners
Livingston Parish Fire Protection District No. 5
Denham Springs, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by Livingston Fire Protection District No. 5 and the Louisiana Legislative Auditor on the control and compliance areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures ("SAUPs") of Livingston Parish Fire Protection District No. 5 for the period January 1, 2018 through December 31, 2018. The Livingston Fire Protection District No. 5's management is responsible for those control and compliance areas identified in the SAUPs. The sufficiency of these procedures is solely the responsibility of Livingston Fire Protection District No. 5 and the Louisiana Legislative Auditor. 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.

Our procedures and findings are detailed in Schedule "A".

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 control and compliance 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 to describe the scope of testing performed on those control and compliance areas identified in the SAUPs, and the results of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the information and use of Livingston Fire Protection District No. 5 and the Louisiana Legislative Auditor and is not intended to be and should be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

May 9, 2019

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

Results: The District had written policies and procedures for budgeting.

- 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.

Results: The District had written policies and procedures for purchasing.

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

Results: The District had written policies and procedures for disbursements.

- 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).

Results: The District had written policies and procedures for receipts / collections.

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

Results: The District had policies and procedures for payroll/personnel.

- 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

Results: The District had written policies and procedures for contracting.

- 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)

Results: The District had written policies and procedures for credit cards.

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

Results: The District had written policies and procedures for travel and expense reimbursements.

- 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.

Results: The District had written policies and procedures for ethics.

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

Results: The District has never issued debt and, therefore, has never needed a policy for debt service.

Bank Reconciliations

2. 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 selected each 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);

Results: All bank reconciliations 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

Results: No exceptions to the above listed procedures.

- 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.

Results: No exceptions to the above listed procedures.

Payroll and Personnel

3. 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.

Results: No exceptions to the above listed procedures.

4. Randomly select one pay period during the fiscal period. For the 5 employees / officials selected under #3 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.)

Results: Selected employees documented their daily attendance and leave with no exceptions.

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

Results: Although procedures indicate a supervisory review of time sheets, there was no documented approval of time sheets by a supervisor.

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

Results: Leave accrued or taken during the pay period was reflected in the cumulative leave records.

5. 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.

Results: No terminated employees during the agreed upon procedures period.

6. 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.

Results: All payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid by the required deadlines.

Ethics

7. Using the 5 randomly selected employees / officials from procedure #3 under “Payroll and Personnel” above, obtain ethics documentation from management, and:

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

Results: Each employee / official completed one 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.

Results: Sighted documentation that each employee / official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

FIRE PROTECTION DISTRICT FIVE

P. O. Box 277 (8098 Florida Blvd. @ Eden Church Road)
Denham Springs, Louisiana 70727

Office: (225)664-1679

Fax (225)664-0245

Chief Joseph Koczrowski
jkoczrowski@lpfpd5.net

May 13, 2019

To Whom it May Concern

RE: Audit Item Management Response to AUP Item 4b (approval of payroll)

As management we have put in place that the Deputy Chief is to initial and review each payroll submission. Deputy Chief will compare time sheets submitted with the calendar and then will place on a spread sheet that will be submitted via email to our Chief for review and then to our CPA for payment.

Thank you,



Joe Koczrowski

Chief

