

DISTRICT NO. 6 PUBLIC WORKS COMMISSION
OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005
 Chizal S. Fontenot, CPA
 1955-2012

Van L. Auld, CPA

JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 www.jsdc-cpas.com
INDEPENDENT AUDITOR'S REPORT

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

To the Board of Commissioners
 District No. 6 Public Works Commission
 of St. Landry Parish
 Port Barre, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of District No. 6 Public Works Commission, component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain 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 organization'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.

To the Board of Commissioners
District No. 6 Public Works Commission
of St. Landry Parish
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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 each major fund of the Commission, as of December 31, 2017, 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

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 an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on pages 24 and 25 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.

To the Board of Commissioners
District No. 6 Public Works Commission
of St. Landry Parish
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Other Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Commission's basic financial statements. The other supplementary information on pages 26-29 is presented for purposes of additional analysis and is not a required part of the basic financial statement.

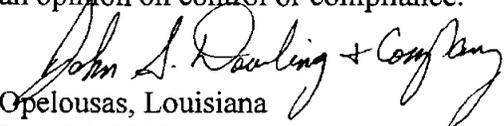
The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2018, on our consideration of the Commission's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated June 26, 2018 on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.


Opelousas, Louisiana
June 26, 2018

BASIC FINANCIAL STATEMENTS

The District No. 6 Public Works Commission's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of District No. 6 Public Works Commission's finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT No. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF NET POSITION
GOVERNMENTAL FUND
DECEMBER 31, 2017

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash and cash equivalents	\$ 1,874,542
Receivables	
Ad valorem taxes	1,900,913
State revenue sharing	30,980
Prepaid insurance	4,700
Capital assets (net)	5,184,609
<u>Total assets</u>	<u>8,995,744</u>
<u>LIABILITIES</u>	
Accounts payable and accrued expenses	19,896
Construction payable	369,527
<u>Total liabilities</u>	<u>389,423</u>
<u>NET POSITION</u>	
Net investment in capital assets	5,184,609
Unrestricted	3,421,712
<u>Total net position</u>	<u>8,606,321</u>

The accompanying notes are an integral part of this statement.

DISTRICT No. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF ACTIVITIES
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Grants and Charges for Services	<u>Net (Expenses) Revenues and Change in Net Position</u> Governmental Activities
<u>Governmental Activities</u>			
Public works	<u>\$ 877,508</u>	<u>\$ -</u>	<u>\$ (877,508)</u>
<u>Total governmental activities</u>	<u>877,508</u>	<u>-</u>	<u>(877,508)</u>
General revenues			
			2,005,798
			31,004
			3,842
			23,474
		<u>Total general revenues</u>	<u>2,064,118</u>
		Change in net position	1,186,610
		Net position – January 1, 2017	<u>7,419,711</u>
		Net position – December 31, 2017	<u>8,606,321</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2017

GENERAL FUND

ASSETS

Cash	\$1,874,542
Ad valorem taxes receivable (net)	1,900,913
State revenue sharing receivable	<u>30,980</u>

<u>Total assets</u>	<u>3,806,435</u>
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES
AND FUND BALANCE

LIABILITIES

Accounts payable and accrued expenses	19,896
Construction payable	<u>369,527</u>
<u>Total liabilities</u>	<u>389,423</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues - property taxes	\$ 40,980
Unavailable revenues - state revenue sharing	<u>20,653</u>
<u>Total deferred inflows of resources</u>	<u>61,633</u>

FUND BALANCE

Fund balance	
Unassigned	<u>3,355,379</u>
<u>Total fund balance</u>	<u>3,355,379</u>

<u>Total liabilities, deferred inflows of resources</u> <u>and fund balance</u>	<u>3,806,435</u>
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The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Total fund balance for the governmental fund at December 31, 2017		\$ 3,355,379
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		61,633
Cost of capital assets at December 31, 2017	\$ 5,723,520	
Less: Accumulated depreciation as of December 31, 2017	<u>(538,911)</u>	5,184,609
Prepaid insurance		<u>4,700</u>
<u>Net position at December 31, 2017</u>		<u>8,606,321</u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 2,005,305
Intergovernmental	
State revenue sharing	28,753
Interest	3,842
Miscellaneous	23,474
<u>Total revenues</u>	<u>2,061,374</u>
 <u>EXPENDITURES</u>	
Current operating	
Salaries	200,893
Board member pay	7,600
Payroll taxes	16,703
Property tax pension	62,393
Accounting	18,850
Materials	77,225
Workmen's compensation	30,273
Other insurance	78,049
Legal and advertising	1,737
Licenses and fees	81
Telephone	6,646
Utilities	2,574
Rent	50,117
Repairs and maintenance	15,990
Fuel and oil	25,934
Parts and supplies	19,152
Office supplies	6,862
Uniform cleaning	2,074
Board meeting expense	483

Continued on next page.

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>GENERAL FUND</u>
<u>EXPENDITURES</u> - Continued	
Capital outlay	
Road project - Black top	\$ 925,056
Equipment	21,483
<u>Total expenditures</u>	1,570,175
Excess of revenues over expenditures	491,199
<u>FUND BALANCE</u> , beginning of year	2,864,180
<u>FUND BALANCE</u> , end of year	3,355,379

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Total net change in fund balance for the year ended December 31, 2017 per Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 491,199
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.	2,744
Change in prepaid insurance for year ended December 31, 2017	297
Capital outlay which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 946,539
Depreciation expense for year ended December 31, 2017	<u>(254,169)</u> <u>692,370</u>
<u>Total change in net position for the year ended</u> <u>December 31, 2017 per Statement of Activities</u>	<u>1,186,610</u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District No. 6 Public Works Commission of St. Landry Parish, is a political subdivision of the State of Louisiana and possesses all the powers necessary to construct, acquire, operate, and maintain roads, bridges, and road drainage facilities as well as the rights, powers, and authority enumerated for road districts in Part II of Chapter 2 of Title 48. The Commission was created by Louisiana Revised Statute 48:600.1.

The Commission is governed by 6 commissioners appointed by the St. Landry Parish Government. Effective in October 2009, the Commission approved reimbursements to commissioners for each meeting attended. Prior to October 2009, they received no compensation.

The financial statements of District No. 6 Public Works Commission of St. Landry Parish have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of District No. 6 Public Works Commission of St. Landry Parish.

A. FINANCIAL REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

A. FINANCIAL REPORTING ENTITY - Continued

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish government appoints the commissioners of District No. 6 Public Works Commission and the function of the Commission serves as a substantial contribution to similar services provided by the parish government, the Commission was determined to be a component unit of the St. Landry Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Commission, a component unit, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF PRESENTATION - Continued

FUND FINANCIAL STATEMENTS

The accounts of the Commission are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Commission or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Commission reports the following major governmental fund:

General Fund - The General Operating Fund of District No. 6 Public Works Commission of St. Landry Parish is used to account for all financial resources except those required to be accounted for in other funds.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

MEASUREMENT FOCUS

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. A fund on an accrual basis utilizes an economic resources measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to accrual.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CASH AND INVESTMENTS

Investments, if any, are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the Commission to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. At December 31, 2017, the Commission did not hold any investments.

E. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable).

Depreciation of all exhaustible assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Infrastructure	20 years
Equipment	10-20 years
Trucks	5-15 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

No interest costs were incurred during construction.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. BUDGETS

The Commission legally adopted a budget for the year ended December 31, 2017. The budget is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year. The level of budgetary control is by total appropriations; however, for reporting purposes, the budgetary information has been expanded.

G. ENCUMBRANCES

The Commission does not employ the encumbrance system of accounting.

H. COMPENSATED ABSENCES

Annual vacation leave is provided to all full-time employees and they are encouraged to take an annual vacation. Employees earn 40 hours of vacation time for the first year of service, 80 hours for the second year, and 120 hours beginning on the eleventh year. Vacation time in excess of 30 days may not be accumulated for a period more than one year in addition to the present year in which the vacation time is being earned.

Sick leave is earned at the rate of 2.77 hours per bi-weekly period. Any unused sick leave is carried over on December 31 of each year. Upon termination or resignation accrued sick leave will not be paid to the employee.

Employees also may accumulate compensatory time for hours worked in excess of 40 hours per week. Compensatory time will not be paid upon termination or resignation.

I. LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term debt for the governmental fund is not reported as liabilities in the fund financial statements. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

J. EXPENDITURES AND EXPENSES

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, the governmental fund reports expenditures of financial resources.

K. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consists of capital assets including 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 net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K. EQUITY CLASSIFICATIONS - Continued

2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the board members – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the board members remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned – Reflects the amounts constrained by the Commission’s “intent” to be used for specific purposes, but are neither restricted nor committed. The members of the board have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additional, the Commission would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

When both restricted and unrestricted resources are available for use, it is the Commission’s policy to use restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

L. ESTIMATES

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

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

District No. 6 Public Works Commission of St. Landry Parish does not provide any post-employment benefits to employees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time. The Commission does not have any of this type.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and state revenue sharing. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property taxes and state revenue sharing receivable for the governmental fund types, which have been remitted within 60 days subsequent to the year end, are considered measurable and available and recognized as revenues. All other property taxes and state revenue sharing are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

NOTE 2 - CASH

At December 31, 2017, the bank and book balances of cash in checking accounts were \$1,878,623 and \$1,874,542, respectively.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Commission's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security 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 fiscal agent bank.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 2 - CASH - Continued

These securities are held in the name of the Commission or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. The Commission does not have a policy for custodial credit risk.

At year-end, \$250,000 of the bank balance was covered by FDIC insurance and \$1,628,623 was covered by securities.

NOTE 3 - AD VALOREM TAXES

District No. 6 Public Works Commission of St. Landry Parish levies a special tax of 14.37 mills on all taxable property. This tax, which was renewed at a special election held on April 21, 2012, will be assessed for a period of 10 years, for the purpose of constructing, acquiring, operating and maintaining the roads, bridges and road drainage facilities of the Commission and acquiring the necessary equipment therefore.

The Commission's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the Commission. Property taxes are due on October 1 and become delinquent on January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the Commission using the assessed values determined by the Tax Assessor of St. Landry Parish.

The Commission is required to remit a percentage of the total ad valorem taxes per the tax roll to a State Pension Fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the Pension Fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of Pension Fund distributions. A breakdown of taxes receivable is as follows:

	<u>Total Per Tax Roll</u>	<u>Pension Fund Requirements</u>	<u>Received in November & December</u>	<u>Allowance for Uncollectibles</u>	<u>Tax Receivable</u>
2017	\$ 1,995,358	\$ 62,392	\$ 16,306	\$ 15,747	\$ 1,900,913

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 6 - FUND BALANCE

The Commission does not have a deficit fund balance in its fund financial statement for the year ended December 31, 2017.

NOTE 7 - COMMISSION MEMBERS

A list of commissioners as of December 31, 2017, along with compensation received is as follows:

Jason Fitzgerald, Chairman	\$ 1,300
Sidney Bourque, Vice Chairman	1,400
James Allen Cox, Secretary	1,300
Frank Albrecht	1,300
Dale Polozola	1,000
Sheree Sanders	700
Arnold Wiltz (former Chairman)	<u>600</u>
	<u><u>7,600</u></u>

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 26, 2018, which is the date the financial statements were available to be issued. As of June 26, 2018, there were no subsequent events noted.

NOTE 9 - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification.

	<u>GENERAL FUND</u>
Fund Balance:	
Nonspendable	\$ -
Restricted	-
Committed	-
Assigned	-
Unassigned	<u>3,355,379</u>
Total Fund Balance	<u><u>3,355,379</u></u>

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

DISTRICT No. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$1,795,321	\$1,767,531	\$2,005,305	\$ 237,774
Intergovernmental				
State revenue sharing	30,000	27,627	28,753	1,126
Interest	5,000	3,930	3,842	(88)
Miscellaneous	-	23,472	23,474	2
<u>Total revenues</u>	<u>1,830,321</u>	<u>1,822,560</u>	<u>2,061,374</u>	<u>238,814</u>
<u>EXPENDITURES</u>				
Current Operating				
Salaries - administration	33,000	34,060	33,230	830
Salaries - operators	162,000	170,000	167,663	2,337
Board member pay	7,800	7,600	7,600	-
Payroll taxes	16,250	16,930	16,703	227
Property tax pension	2,800	3,710	62,393	(58,683)
Accounting	18,100	18,850	18,850	-
Materials	160,000	83,300	77,225	6,075
Medical	150	-	-	-
Workmen's compensation	115,000	30,273	30,273	-
Insurance - other	-	93,977	78,049	15,928
Legal advertising	1,700	1,710	1,737	(27)
Licenses and fees	-	-	81	(81)
Telephone	7,500	6,900	6,646	254
Utilities	2,600	2,500	2,574	(74)
Engineering and professional fees	73,000	75,700	-	75,700
Rent	48,100	49,650	50,117	(467)
Repairs and maintenance	43,000	16,050	15,990	60
Fuel and oil	24,000	25,500	25,934	(434)
Parts and supplies	21,000	20,850	19,152	1,698
Office expense	6,500	6,350	6,862	(512)
Uniform cleaning	2,000	1,350	2,074	(724)
Board meeting expense	150	370	483	(113)

Continued on following page.

See Independent Auditor's Report.

DISTRICT No. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u> - Continued				
Capital outlay				
Road project - Black top	\$1,022,000	\$ 648,000	\$ 925,056	\$ (277,056)
Testing and inspection	5,000	-	-	-
Equipment	-	21,483	21,483	-
<u>Total expenditures</u>	<u>1,771,650</u>	<u>1,335,113</u>	<u>1,570,175</u>	<u>(235,062)</u>
Excess (deficiency) of revenues over (under) expenditures	58,671	487,447	491,199	(3,752)
<u>FUND BALANCE</u> , beginning of year			<u>2,864,180</u>	
<u>FUND BALANCE</u> , end of year			<u>3,355,379</u>	

See Independent Auditor's Report.

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	GENERAL FUND	
	2017	2016
<u>REVENUES</u>		
Taxes		
Property taxes	\$ 2,005,305	\$ 1,842,695
Intergovernmental		
State revenue sharing	28,753	28,391
Interest	3,842	5,435
Miscellaneous	23,474	1,668
<u>Total revenues</u>	<u>2,061,374</u>	<u>1,878,189</u>
<u>EXPENDITURES</u>		
Current operating		
Salaries - administration	33,230	36,325
Salaries - operators	167,663	157,184
Board member pay	7,600	8,100
Payroll taxes	16,703	16,360
Property tax pension	62,393	57,699
Accounting	18,850	16,922
Materials	77,225	146,109
Medical	-	115
Workmen's compensation	30,273	25,325
Other insurance	78,049	87,764
Legal advertising	1,737	1,710
Licenses and fees	81	-
Telephone	6,646	7,739
Utilities	2,574	2,350
Engineering and professional fees	-	340
Rent	50,117	60,706
Repairs and maintenance	15,990	34,334
Fuel and oil	25,934	23,749
Parts and supplies	19,152	18,787
Office supplies	6,862	5,949
Uniform cleaning	2,074	2,355
Board meeting expense	483	289

Continued on following page.
See Independent Auditor's Report.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>GENERAL FUND</u>	
	<u>2017</u>	<u>2016</u>
<u>EXPENDITURES</u> - Continued		
Capital outlay		
Road project - black top	\$ 925,056	\$ 2,488,687
Testing and inspection	-	8,650
Equipment	21,483	93,132
<u>Total expenditures</u>	<u>1,570,175</u>	<u>3,300,680</u>
Excess (deficiency) of revenues over expenditures	491,199	(1,422,491)
Other financing sources		
Insurance proceeds	-	42,290
<u>NET CHANGE IN FUND BALANCE</u>	491,199	(1,380,201)
<u>FUND BALANCE</u> , beginning of year	<u>2,864,180</u>	<u>4,244,381</u>
<u>FUND BALANCE</u> , end of year	<u>3,355,379</u>	<u>2,864,180</u>

See Independent Auditor's Report.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

Agency Head Name: Jason Fitzgerald, Chairman

Purpose	Amount
Salary	\$1,300
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

RELATED REPORTS

James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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Van L. Auld, CPA

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005
 Chizal S. Fontenot, CPA
 1955-2012

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

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 Board of Commissioners
 District No. 6 Public Works
 Commission of St. Landry Parish
 Port Barre, 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 each major fund of District No 6 Public Works Commission, component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated June 26, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Commission'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 the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Commission'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.

To the Board of Commissioners
District No. 6 Public Works
Commission of St. Landry Parish
Page 2

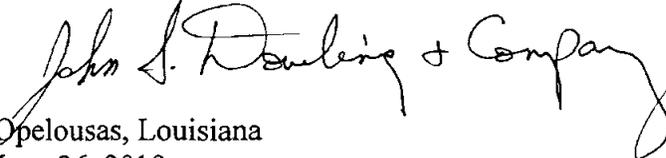
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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 the Commission'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 an instance of noncompliance or other matter that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2017-1.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
June 26, 2018

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of District No. 6 Public Works Commission of St. Landry Parish as of and for the year ended December 31, 2017, and have issued our report thereon dated June 26, 2018. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States and provisions of the Uniform Guidance. Our audit of the financial statements as of December 31, 2017, resulted in an unmodified opinion.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*.
3. One instance of noncompliance relating to the audit of the financial statements was reported in the 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*.
4. No management letter was issued for District No 6 Public Works Commission as of and for the year ended December 31, 2017.
5. A single audit was not required under the Uniform Guidance.

B. FINANCIAL STATEMENT FINDINGS – AUDIT

Compliance

2017-1 Actual Expenditures Exceeded Budgeted Expenditures By More Than Five Percent

Condition: Total expenditures exceeded budgeted expenditures by \$235,062, which caused the percentage variance to be 15%.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual expenditures exceed budgeted expenditures by more than five percent.

Cause: The budget was not properly amended to account for increase in expenditures.

Effect: Although the budget was amended before the fiscal year-end, the actual expenditures exceeded the budgeted expenditures by more than five percent.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017

B. FINANCIAL STATEMENT FINDINGS – AUDIT (CONTINUED)

Compliance (Continued)

2017-1 Actual Expenditures Exceeded Budgeted Expenditures By More Than Five Percent (Continued)

Recommendation: The Commission should budget expenditures more accurately in the future to reflect actual expenditures.

Corrective Action Plan: The Commission will properly amend the budget in future years to accurately reflect expenditures.

Contact Person: Jason Fitzgerald

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH
PORT BARRE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A.

SECTION III - MANAGEMENT LETTER

No findings.

James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Van L. Auld, CPA

35
John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

To the Board of Commissioners
District No. 6 Public Works
Commission of St. Landry Parish
Port Barre, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners of District No. 6 Public Works Commission of St. Landry Parish (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget

There are no written policies and procedures addressing 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.

There are no written policies and procedures addressing purchasing.

c) **Disbursements**, including processing, reviewing, and approving

There are no written policies and procedures addressing disbursements.

d) **Receipts**, including receiving, recording, and preparing deposits

There are no written policies and procedures addressing receipts.

To the Board of Commissioners
 District No. 6 Public Works Commission
 of St. Landry Parish
 Page 2

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

There are no written policies and procedures addressing 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

There are no written policies and procedures addressing 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, and (5) monitoring card usage

Not applicable to the District.

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

There are no written policies and procedures addressing travel and expense reimbursement,

- 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. Note: Ethics requirements are not applicable to nonprofits

There are no written policies and procedures addressing ethics.

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

Not applicable to the District.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

Obtained and reviewed minutes of board for the fiscal period noting the board meets on a monthly basis.

To the Board of Commissioners
 District No. 6 Public Works Commission
 of St. Landry Parish
 Page 3

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

The minutes did not reference or include monthly budget-to-actual comparisons. However, a budget is prepared on an annual basis.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

There was approval of a contract for at least one meeting during the fiscal year.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

We were provided with the list from management and management's representation that the listing is complete.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

Obtained all bank statements and reconciliations for all months in the fiscal period, noting that reconciliations have been prepared for all months by the bookkeeper.

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

The bank reconciliations obtained did not contain evidence that management or a board member reviewed the bank reconciliations, which were prepared by the bookkeeper.

To the Board of Commissioners
 District No. 6 Public Works Commission
 of St. Landry Parish
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- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

There were two outstanding checks for more than six months at the end of the fiscal period, and no documentation that management has researched these items.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

There is only one cash collection location and obtained management's representation that the listing is complete.

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

For each cash collection location selected:

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

The secretary collecting cash is bonded. The secretary collecting cash makes the deposit. The outside fee accountant/bookkeeper records the transactions and reconciles the bank statements. The secretary does not have a cash register or drawer.

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

Obtained written documentation; however, there is no formal process for reconciling cash collections to the general ledger by revenue source. The bookkeeper does reconcile the bank statements and record all general ledger transactions monthly.

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- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.
 - Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

There were a total of three deposits tested, of which one was deposited more than one day after collection. The number of days after collection was undeterminable given that those collections did not have a written or stamped received date. The secretary makes deposits on a weekly basis. All deposits tested were completely supported by documentation.

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

There is no written procedure to determine completeness of all collections.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Obtained the general ledger and management's representation that the general ledger population is complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

The District does not use a requisition/purchase or electronic system. All purchases were made by authorized personnel.

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- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

Invoices are approved by a person who does not initiate the purchase. The Chairman of the board approves all invoices.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

The District does not use a requisition/purchase or electronic system. The Chairman of the board approves all invoices.

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

The District does not have a purchasing/disbursement system.

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

The persons with signatory authority do have the authority for initiating purchases. All transactions are recorded by the bookkeeper.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

Checks are electronically printed through the District's QuickBooks software by the bookkeeper. Blank checks are stored in a locked file cabinet at the bookkeeper's office.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

The Board Commissioners sign the checks. A dual signature is required on all checks. Checks are not signed until electronically printed by the bookkeeper.

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

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

The District does not have credit cards, debit cards, fuel cards or p-cards.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.
- b) Report whether finance charges and/or late fees were assessed on the selected statements.

The District does not have credit cards, debit cards, fuel cards or p-cards.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

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- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

The District does not have credit cards, debit cards, fuel cards or p-cards.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Obtained the general ledger and compiled the list of travel reimbursements and management's representation that the list is complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

The District does not have written policies related to travel and expense reimbursements.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

The District does not have written policies related to travel reimbursements. The secretary was reimbursed at the GSA rate for the fiscal year.

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased.

All reimbursements were supported by Road Trip Log sheets.

- Documentation of the business/public purpose.

All reimbursements were supported by documentation of business purpose.

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- Other documentation as may be required by written policy.

The District does not have a written policy for travel.

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

No exceptions were noted.

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The related documentation was reviewed and approved, in writing, by the Chairman of the board.

Contracts

- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

The District entered into one contract during the fiscal year.

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

There is a formal/written contract that supports the services arrangement and the amount paid.

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

Supporting contract documentation complies with the legal requirements subject to Louisiana Public Bid Law.

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➤ If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

The contract was not amended.

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

Selected the largest payment, obtained the supporting invoice, and compared the invoice to contract terms. The invoice and related payment complied with the terms conditions of the contract.

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

Obtained and reviewed contract documentation and board minutes. Board approved one contract in the meeting minutes.

Payroll and Personnel

22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

Obtained a list of employees from the secretary/treasurer and management's representation that the list is complete.

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

No exceptions noted.

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

No changes were made to rates/salaries.

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23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether 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.)

All daily attendance and leave was documented.

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

There is written documentation that supervisors approved, in writing, the attendance and leave of selected employees.

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

There is written documentation that the District maintains leave records on those selected employees.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

No employees were terminated during the fiscal year.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

We noted no exceptions with regards to payroll taxes. The District does not participate in any retirement plans.

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Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

Management provided documentation demonstrating that required ethics training was completed by the Board of Commissioners.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

No ethics violations were reported to the District during the fiscal period.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

Not applicable to the District.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

Not applicable to the District.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

Not applicable to the District.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There were no misappropriations of public funds or assets per management.

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32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

The notice is posted on the premises. The organization does not have a website.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

No exceptions were noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Opelousas, Louisiana
June 26, 2018