PARISHWIDE FIRE PROTECTION DISTRICT
EAST FELICIANA PARISH
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 2024

Minda B. Raybourn
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Limited Liability Company

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Parishwide Fire Protection District of East Feliciana Parish
Annual Financial Statements
AS of and for the Year Ended June 30, 2024
With Supplemental Information Schedules
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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Parish-Wide Fire Protection District of
East Feliciana Parish, Louisiana
P O Box 8826
Clinton, LA 70722

Opinions

I have audited the accompanying financial statements of the governmental-type activities of the Parish-Wide Fire Protection District of East Feliciana Parish, a component unit of the East Feliciana Parish Policy Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, of the Parish-Wide Fire Protection District of East Feliciana Parish, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish-Wide Fire Protection District of East Feliciana Parish, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish-Wide Fire Protection District of East Feliciana Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Parish-Wide Fire Protection District of East Feliciana Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish-Wide Fire Protection District of East Feliciana Parish's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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.

Management has omitted 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. My opinions on the basic financial statements are not affected by this missing information.

I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish-Wide Fire Protection District of East Feliciana Parish's basic financial statements. The schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental information are the responsibility of management and were derived from and relate 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 my opinion, the other information listed herein are 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*, I have also issued my report dated May 20, 2026, on my consideration of the Parish-Wide Fire Protection District of East Feliciana Parish's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my 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 Parish-Wide Fire Protection District of East Feliciana Parish's internal control over financial reporting and compliance**.**



Minda Raybourn CPA

Franklinton, LA
May 20, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement A

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS		
Cash and Cash Equivalents	$	3,211,946
Investments		190,609
Receivables, Net		132,312
Prepaid Expenses		98,968
Capital Assets, net of Accumulated Depreciation		3,530,688
Right-to-use Lease Assets, net of Accumulated Amortization		1,632,327
TOTAL ASSETS		8,796,850
LIABILITIES		
Current Liabilities		
Accounts Payable		69,015
Long Term Debt Due Within One Year		215,240
Noncurrent Liabilities		
Long Term Debt Due In More Than One Year		1,058,769
TOTAL LIABILITIES		1,343,024
NET POSITION		
Net Investment in Capital Assets		3,889,006
Unrestricted		3,564,820
TOTAL NET POSITION	$	7,453,826

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

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF ACTIVITIES
JUNE 30, 2024

Statement B

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities					
General Government	$ 203,117	$ -	$ -	$ -	$ (203,117)
Station Activitiy	1,551,384	-	60,208	410,000	(1,081,176)
Total Governmental Activities	1,754,501	-	60,208	410,000	(1,284,293)

General Revenues and Transfers	
Property Taxes	2,376,215
Fire Protection Taxes	405,904
Gain on Asset Disposition	-
Other Revenues	141,739
Interest Earned	21,532
Total General Revenues	2,945,390
Transfers	(10,114)
Total General Revenues and Transfers	2,935,276
Change in Net Position	1,650,983
Net Positon, Beginning, Restated	5,802,843
Net Positon, Ending	$ 7,453,826

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

FUND FINANCIAL STATEMENTS

Statement C

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
BALANCE SHEET
JUNE 30, 2024

ASSETS	
Cash and Cash Equivalents	$ 3,211,946
Investments	190,609
Receivables, net	132,312
Prepaid Expenses	98,968
TOTAL ASSETS	3,633,835
LIABILITIES	
Current Liabilities	
Accounts Payable	69,015
TOTAL LIABILITIES	69,015
NET POSITION	
Nonspendable	98,968
Assigned to Station Operations	3,141,546
Unassigned	324,306
TOTAL NET POSITION	$ 3,564,820

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

Statement D

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balances-Total Governmental Funds	$	3,564,820
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds		5,163,015
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds		(1,274,009)
Net Position of Govermental Activities	$	7,453,826

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

Statement E

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
JUNE 30, 2024

REVENUES		
Property Taxes	$	2,376,215
Fire Protecton Taxes		405,904
Rebates/other Revenues		141,739
TOTAL REVENUES		2,923,858
EXPENDITURES		
General Government		203,117
Station Activity:		
Operations		961,513
Debt Service		265,067
Capital Outlay		2,528,263
TOTAL EXPENDITURES		3,957,960
INCOME BEFORE OTHER FINANCING SOURCES (USES)		(1,034,102)
OTHER FINANCING SOURCES (USES)		
Grants and other Contributions		470,208
Interest Earned		21,532
Capital Lease		874,617
Transfers to Local Governments		(10,114)
TOTAL OTHER FINANCING SOURCES (USES)		1,356,243
CHANGE IN FUND BALANCE		322,141
FUND BALANCE BEGINNNING OF YEAR		3,242,679
FUND BALANCE, ENDING OF YEAR	$	3,564,820

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

Statement F

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVTIES
JUNE 30, 2024

Net Change in Fund Balances-Total Governmental Funds	$	322,141
Amounts reported for governmental activities in the statement of activities are dfferent because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period:		
Capital outlays recorded as expenditures in the govermental funds		2,528,263
Depreciation not reported in governmental funds		(565,529)
Loan and lease proceeds provided current financial resources to Governmental funds, but issuing debt increases long-term liablities in the Government-Wide Statement of Net Position. Repayment of loan and capital lease principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide statements.		
This amount represents loans and leases issued during the current period.		(874,617)
This amount represents loans and capital lease principal payments during the current period.		240,725
Change in net position of governmental activities	$	1,650,983

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

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Parish-wide Fire Protection District of East Feliciana Parish, Louisiana (hereinafter referred to as the District) was established on November 7, 1994, by the Parish Police Jury for the purpose of acquiring, constructing and improving buildings, machinery and equipment to be used in providing fire protection to the citizens of East Feliciana Parish, Louisiana. Its boundaries were extended throughout the parish by resolutions adopted by the governing authorities of the Town of Clinton, Jackson and Slaughter and the Villages of Norwood and Wilson. It is governed by a Board of Commissioners made up of seven individuals. The District covers an area of approximately 456 square miles and a population of approximately 19,229 people.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity: The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity,* established criteria for determining which organizations or component units should be included in the District for reporting purposes. These criteria focus on the concept of financial accountability and includes the following:

a) Whether the potential component unit is legally separate organization with the capacity to have its own name, the right to sue and the be sued and the right to buy, sell, lease and mortgage property in its own name;
b) Whether the District appoints a voting majority of the potential component unit's governing body;
c) Whether the potential component unit is fiscally interdependent of the District;
d) Whether the District possess the ability to significantly influence the programs, projects, activities or level of services performed or provided by the potential component unit;
e) Whether the relationship between the District and the potential component unit creates the possibility of financial benefit/burden.

Based on the definition of a reporting entity and the criteria above, the accompanying financial statements include the volunteer fire departments of Bluff Creek, Clinton, Ethel, Jackson, Jackson Airport, Magnolia, McManus, Norwood, Olive Branch, Pecan Grove, Slaughter, Wilson and Woodland as blended component units. The activities, included in the financial reporting entity as part of the General Fund, of these departments are those related to the fire protection fees received by the District and disbursed to the departments. Each month, the individual departments attend the District's Board meetings to report on the status of these funds and gain approval for any expenditure of these funds. The books are maintained by each individual volunteer fire department.

Government-Wide Accounting: In accordance with Government Accounting Standards Board Statement No. 34, the District has presented a Statement of Net Position and Statement of Activities for the District as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-

wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity
Interfund receivables and payables are eliminated in the Statement of Net Position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the Statement of Activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets
Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Policy has set the capitalization threshold for reporting at $5,000. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets. Depreciation of contributed assets of proprietary funds is charged against contributed capital as opposed to unrestricted net assets.

Program Revenues
The Statement of Activities presents three categories of program revenues - (1) charges for services; (2) operating grants and contributions and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the District. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

Indirect Expenses
Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the District has chosen not to do so.

Fund Accounting: The District uses funds to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified as governmental. This category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. General Fund - the general operating fund of the District that accounts for all financial resources, except those required to be accounted for in other funds.

Basis of Accounting/Measurement Focus: The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the Statement of Net Position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in each fund.

This same measurement focus and basis of accounting is used by proprietary funds in the fund statements. However, all governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses and such assets are not depreciated. The District does not have any business-type activities.

Budgets and Budgetary Accounting: The District uses the following budget practices:

1. The District adopts a budget each year for the general fund.

2. The District's secretary and Fire Chief prepare a proposed budget and submit it to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are $500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal.

3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on June 26, 2023.

4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended. The amended budget was approved by the Board of Commissioners on June 24, 2024.

5. Periodic budget comparisons are made as a part of interim reporting.

Total revenues and other sources for the general fund were within five percent of budgeted revenues and other sources. Expenditures and other uses for the general fund were not within five percent of budgeted revenues and other uses.

Cash, Cash Equivalents, and Investments: Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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. All cash and cash equivalents of the District are held in demand or interest-bearing demand deposit accounts.

The District limits its investments to those allowed under Louisiana R.S. 33:2955. Investments are reported at fair market.

Capital Assets: The District's assets are recorded at historical cost. Donated assets are recorded at fair market value on the date of donation. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	40 years	Vehicles	7-15 years
Equipment	4-10 years	Infrastructure	40-50 years
Office furniture	5-7 years		

Compensated Absences: The District does not have compensated absences.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Position/Fund Balances: In the statement of net position, the difference between a government's assets and deferred outflows of resources and its liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

Net Investment in Capital Assets

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Position

Net position that are reserved by external sources, such as banks or by law, are reported separately as restricted net position. When assets are required to be retained in perpetuity, these

nonexpendable net position are recorded separately from expendable net position. These are components of restricted net position.

Unrestricted Net Position

This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the find balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that is available for any purpose.

The Fire District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within the unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The Fire District does not have a formal minimum fund balance policy.

Extraordinary and Special Items: Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates

Inter-fund Transactions: All inter-fund transactions, except quasi-external transactions, are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 – TAXES

A special ad valorem tax was levied, assessed and imposed on all taxable property within the Parish of East Feliciana. Approval was granted with a special election held initially on April 20, 1996 with a subsequent renewal in 2009. On December 10, 2022, an election was held to renew the tax; the tax passed. The tax will begin in the year 2024 and end in the year 2038. The authorized millage for the year was 6.25 for a total levy of $2,395,054. The taxable property valuation totaled $383,208,653. Collections totaled $2,376,215.

In accordance with the provisions of La. Revised Statute 40:1502.13, as amended, the District levied a fire protection tax of $48 on persons owning residential or commercial structures and $38 on persons owning mobile homes, whether occupied or not, located wholly or partly within the boundaries of the District. This tax is levied on each structure for the purpose of providing fire protection and emergency services. A special election was held on November 4, 2014. The tax began in the year 2012 and ends in the year 2024. On December 10, 2022, an election was held to renew the tax; the tax passed. The tax will begin in the year 2025 and end in the year 2034. The total amount of the fire protection tax collected was $405,904.

The taxes are levied by the District during the year, are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from the taxes are budgeted in the year billed and recognized as revenue when billed. The East Feliciana Sheriff's Office bills and collects the property taxes based on the assessed value determined by the East Feliciana Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the next year. The taxes attach as a lien on the property on January 1 each year.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2024, the District has deposits (book balances) as follows:

Interest Bearing Demand Deposits	$ 2,010,002
Demand Deposits	1,201,944
Total Cash and Cash Equivalents	3,211,946
Investment at LAMP, Inc.	190,609
Total Cash and Investments	$ 3,402,555

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance 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. These 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.

Custodial credit risk as it relates to cash deposits is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2024, the District had $3,213,609 in deposits (collected bank balances) consisting of demand deposits. The demand deposits are secured from risk by $250,000 in federal deposit insurance and pledged securities. The demand deposits are exposed to custodial credit risk because while the amount is secured by pledged securities, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even through the pledged securities are considered uncollateralized (Category 3), under the provision of GASB Category 3, Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the government that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name.

The only investments held by the District at June 30, 2024 are Louisiana Asset Management Pool (LAMP) as described in Note 2.

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices.

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

In accordance with GASB Codification Section 150.165, the investment in the Louisiana Asset Management Pool (LAMP) at June 30, 2024, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the

Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

LAMP is subject to the regulator oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB 40, Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7 - like investment pool. The following facts are relevant for 2a7 like investment pools:

1. Credit risk: LAMP is rated AAAm by Standards and Poor's.
2. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement per paragraph 15 of the GASB 40 statement. However, LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP'S total investments, as provided by LAMP, is 70 days as of June 30, 2024.
5. Foreign currency risk: Not applicable to 2a7-like pools.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. LAMP, Inc., issues an annual publicly available financial report that includes financial statements and required supplementary information for LAMP, Inc. That report may be obtained by calling (800) 249-5267.

NOTE 5-ACCOUNTS RECEIVABLE

The governmental funds receivables are all current at June 30, 2024 and consist of the following:

Property Taxes	$ 69,014
Fire Protection Fees	63,298
Net	$ 132,312

NOTE 6- CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2024 for governmental activities is as follows:

	2023	Increases	Decreases	2024
Capital assets, not being depreciated				
Land	$ 41,860	-	-	$ 41,860
Total capital assets, not being depreciated	41,860	-	-	41,860
Capital assets being depreciated				
Buildings	1,656,820	177,250	-	1,834,070
Water Line	50,000	-	-	50,000
Vehicles	5,454,546	1,236,771	-	6,691,317
Equipment	2,491,929	239,625	-	2,731,554
Other	151,029	-	-	151,029
Total capital assets, being depreciated	9,804,324	1,653,646	-	11,457,970
Less accumulated depreciation for:				
Buildings	1,070,870	27,389	-	1,098,259
Water Line	417	1,250	-	1,667
Vehicles	4,247,209	248,253	-	4,495,462
Equipment	2,031,484	191,241	-	2,222,725
Other	151,029	-	-	151,029
Total accumulated depreciation	7,501,009	468,133	-	7,969,142
Total capital assets being deprciated, net	2,303,315	1,185,513	-	3,488,828
Right-to-use assets, Lease	1,382,509	874,617	-	2,257,126
Amortization	527,403	97,396		624,799
Net, Right-to-use assets, Lease	855,106	777,221	-	1,632,327
Govermental activities, capital assets, net	$ 3,200,281	1,962,734	-	$ 5,163,015

Governmental activities assets increased $1,449,218 and right-to-use assets, leased, increased $874,617 before depreciation expense of $468,133 and amortization expense of $97,396. The expense was charge to the fire protection function.

The following significant additions were incurred:

1) Various building improvements and additions for $177,249
2) Pumper for the McManus station for $400,000
3) 2022 Ford F150 for the Jackson Station for $64,499
4) Air packs for the Clinton station for $121,118
5) Pumper for the Clinton station for $467,844

The following lease arrangement were recorded:

1) Pumper for the Woodland station in the amount of $330,810. $100,000 was paid as a down payment
2) Pumper for the Jackson station for $404,428. $200,000 was paid as a down payment
3) Pumper for the Norwood station for $343,807

NOTE 7 – ACCOUNTS PAYABLE AND OTHER

The payables at June 30, 2024 consisted the amount listed below:

Accounts Payable	$ 69,015
Credit Cards Payable	-
Total Payables	$ 69,015

NOTE 8 – LONG-TERM LIABILITIES

The District's long-term liabilities consist of capital lease obligations and a note payable. The following is a summary of changes in long term liabilities for governmental activities for the year ended June 30, 2024:

	Balance 7/1/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
Lease Obligations	$ 519,661	$ 874,617	$ (214,850)	$ 1,179,428	$ 192,910
Note Payable	120,457	-	(25,876)	94,581	22,330
Total	$ 640,118	$ 874,617	$ (240,726)	$ 1,274,009	$ 215,240

CAPITAL LEASES OBLIGATIONS:

The District has various capital leases for trucks and equipment. The following table summarizes by station each lease's terms and yearly obligations:

	Lease Payable at end of Year	Due within One Year
The District (Bluff Creek station) entered into a lease financial purchase agreement to purchase a 2021 pumper truck for $397,430. Yearly lease payments are $44,573 at 3.04% and will mature on May 15, 2031. The truck is being amortized at 20 years.	$ 237,580	$ 36,855
The District (Woodland station) entered into a lease financial purchase agreement to purchase a Rosenbauer tanker for $330,810. Monthly lease payments are $35,719.57 at 6.25% and will mature on October 5, 2039. The truck is being amortized at 15 years.	330,810	3,877
The District (Slaughter station) entered into a lease financial purchase agreement to purchase a 2012 pumper truck for $394,644 Yearly lease payments are $35,038 at 3.82% and will mature on June 15, 2026. The truck is being amortized at 15 years.	67,231	32,510
The District (Norwood station) entered into a lease financial purchase agreement to purchase a F550 light-duty rescue truck for $343,807. Yearly lease payments are $47,620.02 at 6.19% and will mature on April 9, 2034. The truck is being amortized over 15 years.	343,807	22,572
The District (Jackson station) entered into a lease financial purchase agreement to purchase a Fouts 2,000 gallon tanker truck. Yearly lease payments are $109,767.68 and will mature on April 1, 2026. The truck is being amortized at 15 years.	200,000	97,096
Total	$ 1,179,428	$ 192,910

The leases convey ownership to the District at the end of the lease term. The District intends to use the lease asset for its entire useful life and depreciates similar assets using the straight-line method.

Amortization Expense by class of underlying asset	
Equipment	$ 97,396
Total amortization expense	97,396
Interest on lease liabilities	21,383
Total amortization expense	$ 118,779

The following is the debt service obligations on the capital leases of the District:

	Principal	Interest	Total
2025	$ 192,910	$ 79,810	$ 272,720
2026	218,689	55,000	273,689
2027	84,961	42,953	127,914
2028	89,064	38,850	127,914
2029	93,382	34,530	127,912
2030-2034	350,975	108,159	459,134
2035-2039	149,447	29,251	178,698
Total	$ 1,179,428	$ 388,553	$ 1,567,981

NOTE PAYABLE:

The District has a note payable on the Bluff Creek station. The district borrowed $302,540 on April 3, 2014 at 4.25%. The monthly obligation is $2,257. It matures February 12, 2029.

The following table summarizes this year's activity on the loan:

	Balance 7/1/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
Note Payable	$ 120,457	$ -	$ (25,876)	$ 94,581	$ 22,330

The following table summarizes future obligations on the note:

	Principal	Interest	Total
2025	22,330	4,755	27,085
2026	23,297	3,787	27,085
2027	24,307	2,777	27,084
2028	24,647	2,350	27,084
2029	-	-	-
2030-2034	-	-	-
Total	$ 94,581	$ 13,669	$ 108,338

:

NOTE 9 - RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure in the accompanying financial statements.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The District maintains commercial insurance policies for the claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies.

NOTE 11 – CONTINGENT LIABILITIES

The District was not involved in any outstanding litigation or claims as of June 30, 2024.

NOTE 12 – COMMITMENTS

Slaughter

On August 18, 2017, the Town of Slaughter entered into a lease purchase agreement for the acquisition of a 2017 custom pumper truck. The total purchase price was $481,984. The acquisition was handled in three transactions:

- The Slaughter Volunteer Fire Department, Inc., a 501(c)4 organization, received a Pennington Foundation grant for $350,000. These funds were used to acquire the truck.
- The Slaughter station under the District umbrella paid $52,923 towards the truck.
- The remainder of $80,000 owed was financed through a lease purchase agreement with the Town of Slaughter named as the lessee. The lease terms are yearly payments of $9,862 commencing on August 18, 2018 and ending on August 18, 2027.

The District will pay the lease balance using Slaughter station funds. The amount of the payment for the fiscal year ending in June 30, 2024 was $9,862.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through May 20, 2026 the date the financial statements were available for issuance. No other events were noted that require recording or disclosure in the financial statements for the year ending June 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION
PART II

PARISHWIDE FIRE PROTECTION DISTRICT **Schedule 1**
OF EAST FELICIANA PARISH, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
REVENUES				
Property Taxes	1,692,818	2,307,201	2,376,215	69,014
Fire Protecton Taxes	377,003	342,606	405,904	63,298
TOTAL REVENUES	2,069,821	2,649,807	2,782,119	132,312
EXPENDITURES				
General Government	233,000	239,642	203,117	36,525
Station Activity:				
Operations	795,000	1,361,754	961,513	400,241
Debt Service	300,000	274,929	265,067	9,862
Capital Outlay	500,000	1,217,137	2,528,263	(1,311,126)
TOTAL EXPENDITURES	1,828,000	3,093,462	3,957,960	(864,498)
INCOME BEFORE OTHER FINANCING SOURCES (USES)	241,821	(443,655)	(1,175,841)	(732,186)
OTHER FINANCING SOURCES (USES)				
Grants and other Contributions	-	462,780	470,208	7,428
Rebates/other Revenues	130,000	120,744	141,739	20,995
Interest Earned	22,000	20,063	21,532	1,469
Capital Lease	-	-	874,617	874,617
Transfers to Local Governments	-	-	(10,114)	(10,114)
TOTAL OTHER FINANCING SOURCES (USES)	152,000	603,587	1,497,982	894,395
CHANGE IN FUND BALANCE	393,821	159,932	322,141	162,209
FUND BALANCE BEGINNNING OF YEAR	3,242,679	3,242,679	3,242,679	-
FUND BALANCE, ENDING OF YEAR	3,636,500	3,402,611	3,564,820	162,209

See independent auditor's report

OTHER SUPPLEMENTARY INFORMATION

Schedule 2

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
SCHEDULE OF COMPENSATION PAID
TO BOARD MEMBERS
June 30, 2024

The following serve on the Board of Parishwide Fire Protection District of East Feliaciana Parish. No payment was rendered for their services as of June 30, 2024.

Allen Mcnabb
Chris Farris
Doug Beauchamp
Earl Ravencraft
Jimmy Garig
Matt Ard
Shedricka Armstead

See independent auditor's report

Schedule 3

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
SCHEDULE OF COMPENSATION, BENFEITS, AND
OTHER PAYMENTS TO AGENCY HEAD
June 30, 2024

Agency Head
Allen McNabb, Chairman

Purpose	
Compensation	-
Benefits	-
Other Payments	-
Total Compensation, Benefits, and Other Payments	-

See independent auditor's report

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

820 11th Avenue
Franklinton, Louisiana 70438
(985) 839-4413
Fax (985) 839-4402
wrcpa@huntbrothers.com

Member
AICPA

Member
LCPA

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
Parish-Wide Fire Protection District of
East Feliciana Parish, Louisiana
P O Box 8826
Clinton, LA 70722

I 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 business-type activities of the Parish-Wide Fire Protection District of East Feliciana Parish, a component unit of the East Feliciana Parish Policy Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Parish-Wide Fire Protection District of East Feliciana Parish's basic financial statements and have issued our report thereon dated May 20, 2026.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Parish-Wide Fire Protection District of East Feliciana Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Parish-Wide Fire Protection District of East Feliciana Parish's internal control. Accordingly, I do not express an opinion on the effectiveness of Parish-Wide Fire Protection District of East Feliciana Parish'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.

My 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 and therefore, material weaknesses or significant deficiencies may

exist that were not identified. I identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, and 2024-003 that I consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish-Wide Fire Protection District of East Feliciana Parish's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2024-004, 2024-005, 2024-006, 2024-007, and 2024-008.

Parish-Wide Fire Protection District of East Feliciana Parish's Response to Findings

Parish-Wide Fire Protection District of East Feliciana Parish's response to the findings identified in my audit is described in the accompanying schedule of findings and responses. Parish-Wide Fire Protection District of East Feliciana Parish's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

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.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minda Raybourn CPA

Franklinton, LA
May 20, 2026

PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH
CLINTON, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024

I have audited the basic financial statements of the Parish-Wide Fire Protection District of East Feliciana Parish as of and for the year ended June 30, 2024, and have issued my report thereon dated May 20, 2026. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2024, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

Report on Compliance and Internal Control Material to the Financial Statements

A. Internal Control

• Material Weaknesses	X	Yes		No
• Significant Deficiencies		Yes	X	No
• Compliance Material to Statements	X	Yes		No

B. Federal Awards
N/A

Section II Federal Award Findings and Questioned Costs

N/A

Section III Management Letter

N/A

PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH
CLINTON, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024

FINDING 2024-001 Policies and Procedures (Material Weakness)

CRITERIA: A well-designed system of internal control includes documented, current policies and procedures approved by those charged with governance. An agency should deploy strong control activities through policies and procedures and that management should periodically review and refresh policies and procedures to ensure that continued relevance.

CONDITION: During a review of policies and procedures in place, I noticed the District does not have the following policies and procedures:

Budgeting: monitoring the budget

Purchasing: including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) controls to ensure compliance with the Public Bid Law, and (4) documentation required to be maintained for all bids and price quotes

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

Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Travel and Expense Reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Credit Cards (and debit cards, fuel cards, purchase 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).

Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Debt Service, including (1) continuing disclosure/EMMA reporting requirements, (2) debt reserve requirements, and (3) debt service requirements.

Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting

CAUSE OF CONDITION: The condition appears to have resulted from the absence of a formal process for reviewing, updating, and approving policies and procedures. The District has an accounting manual that is dated August 28, 2017 and has not been updated.

EFFECT OF CONDITION: Outdated or incomplete policies and procedures increase the risk that personnel may not perform control activities consistently or in accordance with management's expectations, which may result in control deficiencies. This could lead to errors or irregularities in financial reporting or noncompliance with applicable laws, regulations, and board directives going undetected or uncorrected on a timely basis

RECOMMENDATION: I recommend that the District develop and implement a formal process to (1) comprehensively review and update its policies and procedures manual, (2) ensure that the manual reflects current practices, organizational structure, and systems, (3) obtain approval from those charged with governance, and (4) establish a recurring review cycle. The District should also assign specific responsibility for maintaining the policies and procedures manual and communicating updates to all to help ensure that control activities are performed consistently and in accordance with management's directives.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

Finding 2024-002 Approval of Purchase of Pumper (Material Weakness)

CRITERIA: The District's internal control system should require that significant capital purchases, including fire apparatus acquisitions, receive approval from the governing board in accordance with the District's purchasing policies, and when relevant, grant requirements before funds are obligated or disbursed.

CONDITION: The fire station in McManus purchased a pumper for $400,000 using grant funding. Meeting minutes do not reflect the board's approval of the purchase of the pumper. The district did not maintain effective internal controls to ensure all purchases for large acquisitions were formally approved by the governing board before execution.

CAUSE OF CONDITION: The District did not maintain or effectively operate controls to ensure that major capital purchases initiated by volunteer fire stations were reviewed and approved by the governing board before the transaction was executed. Specifically, controls over centralized review, authorization, and monitoring of significant capital expenditures were either not adequately designed, not operating effectively, or both

EFFCT OF CONDITION: The District's lack of control prevented the capital expenditure from being approved by the board. This increases the risk of expenditures being made contrary to District policy, board directives, approved budgets, or applicable grant conditions. It also reduces the governing board's ability to exercise oversight over significant uses of public resources and may increase the risk of noncompliance, questioned costs, waste, or financial reporting errors if similar transactions occur and are not identified on a timely basis

RECOMMENDATION: I recommend that the District strengthen controls over capital acquisitions by requiring documented governing board approval for all purchases above thresholds established in District policy before any commitment of funds is made. Controls should include centralized pre-approval procedures, verification of funding source restrictions and grant compliance, and periodic monitoring to confirm that volunteer fire stations do not independently execute major purchases outside the District's authorized procurement process.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

FINDING 2024-003 Monitoring of Bank Balances for FDIC Coverage and Collateral (Material Weakness)

CRITERIA: Public deposits in excess of federal deposit insurance coverage of $250,000 are subject to collateralization requirements. In these instances, banking institutions are required to properly collateralize deposits over $250,000 with a designated security and with an unaffiliated bank.

CONDITION: The District maintains cash deposits with balances that exceed FDIC insurance limit of $250,000. The District does not have procedures to monitor whether deposits in excess of coverage are adequately collateralized during the year and at year-end.

CAUSE OF CONDITION: The District has not established formal written procedures or assigned clear responsibility for monitoring pledged collateral on uninsured deposits.

EFFECT OF CONDITION: Failure to monitor pledged collateral increases the risk that uninsured public deposits could be undercollateralized or otherwise not protected in the manner required by applicable law or agreement. This condition may expose the District to custodial credit risk in the event of a bank failure and may result in noncompliance with state collateralization laws or contractual deposit provisions.

RECOMMENATION: We recommend that the District diversify cash accounts with more than one bank when balances are significant. We suggest the stations invest more funds with Louisiana Asset Management Pool, Inc. (LAMP). One station has funds invested with LAMP. We suggest that the other stations consider LAMP.

We recommend that the District implement formal procedures to monitor pledged collateral for all bank deposits that exceed FDIC insurance limits. At a minimum, the District should:

- Review uninsured deposit balances and related pledged collateral at least quarterly and at year-end;
- Compare uninsured balances to pledged collateral using market value, in accordance with applicable statutory or contractual requirements;
- Obtain and retain supporting schedules or confirmations identifying the depository institution, collateral type, market value, and custodian;
- Verify that collateral is held in the District's name or by an authorized independent third-party custodian, as required by state law or depository agreements; and
- Document management's review and follow-up on any exceptions or deficiencies identified.

MANAGEMENT'S REPONSE: The District will take steps to comply with the recommendation.

FINIDNG 2024-004 Lack of Documentation for Ethics Training (Noncompliance)

CRITERIA: Per Louisiana R.S 42:1170, employees and public officials are to complete one hour of ethics during each calendar year.

CONDITION: Ethics training certificates were requested of management. There are seven members of the board. Two were provided.

CAUSE OF CONDITION: Members of management did not provide the ethics certificates.

EFFECT OF CONDITION: Noncompliance with state law.

RECOMMENDATION: To ensure compliance with state law, the District should take steps to appoint someone responsible for ensuring that all board members obtain the ethics training and certificates each year.

MANAGEMENT'S REPONSE: The District will take steps to comply with the recommendation.

FINDING 2024-005 Lack of Documentation of Sexual Harassment Training (Noncompliance)

CRITERIA: Per Louisiana R.S 42:343, employees and public officials are to complete at least one hour of sexual harassment training during the calendar year.

CONDITION: Sexual harassment training certificates were requested of management. There are seven members of the board. One certificate was provided.

CAUSE OF CONDITION: Members of management did not provide the training certificates.

EFFECT OF CONDITION: Noncompliance with state law.

RECOMMENATION: To ensure compliance with state law, the District should take steps to appoint someone responsible for ensuring that all board members obtain the training and certificates each year.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

FINDING 2024-006 Late Submission of Audit Report (Noncompliance)

CRITERIA: Louisiana audit requirements stipulate that the audited financial statements be submitted within six months of the entity's fiscal year. The District's due date was December 31, 2024.

CONDITION: The audit report was submitted past the statutory due date.

CAUSE OF CONDITION: The auditor's child had a medical emergency regarding a neurological disorder.

EFFECT OF CONDITION: The District was not in compliance with the state audit requirements.

RECOMMENDATION: This was an unforeseen occurrence. The District will work with the auditor in the future to get the audit report completed timely.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

FINDING 2024-007 Missing Meeting Minutes (Noncompliance)

CRITERIA: Per Louisiana R.S. 42:20, public bodies are required to keep written minutes of all of their open meetings. These minutes must include the following:

- The date, time, and place of the meeting;
- The members of the public body recorded as either present or absent;
- The substance of all matters decided, and, at the request of any member, a record, by individual member, of any votes taken; and
- Any other information that the public body requests be included or reflected in the minutes.

The Attorney General stated in AG Op. No. 11-0275 that minutes need not be verbatim transcripts of the meeting and that summaries satisfy the requirement. All minutes are public documents and subject to public records requests unless specifically exempted. According to Title 43 of the Louisiana Revised Statutes the various political subdivisions of the state are required to publish the minutes of their proceedings in the official journal of the body.

CONDITION: Minutes for February 26, 2024 meeting were not provided.

CAUSE OF CONDITION: Noncompliance with state law.

EFFECT OF CONDITION: Per the March 25, 2024 minutes provided by the District, the minutes were not available due to technical issues with the recorder.

RECOMMENDATION: The District must take the necessary steps to ensure that written minutes are available for all meetings. If recordings are available, a written summarized transcript should be provided as required by state law.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

FINDING 2024-008 Noncompliance with Local Budget Act (Noncompliance)

CRITERIA: The Louisiana Local Government Budget Act requires political subdivisions to adopt and monitor budgets for the general fund and applicable special revenue funds and to amend those budgets when actual expenditures and other uses are projected to exceed budgeted amounts by more than the statutory threshold of 5%. Budgetary compliance requires that significant financing transactions and related expenditures, including lease-purchase arrangements for equipment, be identified and incorporated into the applicable budget so that the governing authority can monitor actual results and adopt timely amendments when necessary

CONDITION: Actual expenditures and other uses exceeded the District's final budget by 28.27%, or $670,183. During the year, the District entered into lease-purchase financing arrangements for equipment; however, the related lease proceeds and expenditures were not included in the adopted budget or final amended budget. As a result, the District exceeded the final budget by an amount above the statutory threshold and was not in compliance with the Louisiana Local Government Budget Act.

CAUSE OF CONDITION: The condition resulted from lack of identifying the lease arrangements as capital purchases and related proceeds as part of the budget amendment.

EFFECT OF CONDITION: Noncompliance with the Louisiana Local Government Budget Act for the year.

RECOMMENDATION: The District should establish and implement controls to identify all significant financing and capital acquisition transactions, including lease-purchase agreements, early enough to ensure they are properly reflected in the annual budget. The District should also adopt timely budget amendments when actual results or projected activity indicate that expenditures and other uses will exceed budgeted amounts by the threshold established in the Louisiana Local Government Budget Act. In addition, management should periodically compare actual results to budget throughout the year and formally evaluate whether amendment thresholds have been met.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation

PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH
CLINTON, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2024

FINDING 2023-001 Missing Meeting Minutes

CRITERIA: Per Louisiana R.S. 42:20, public bodies are required to keep written minutes of all of their open meetings. These minutes must include the following:

- The date, time, and place of the meeting;
- The members of the public body recorded as either present or absent;
- The substance of all matters decided, and, at the request of any member, a record, by individual member, of any votes taken; and
- Any other information that the public body requests be included or reflected in the minutes.

The Attorney General stated in AG Op. No. 11-0275 that minutes need not be verbatim transcripts of the meeting and that summaries satisfy the requirement. All minutes are public documents and subject to public records requests unless specifically exempted. According to Title 43 of the Louisiana Revised Statutes the various political subdivisions of the state are required to publish the minutes of their proceedings in the official journal of the body.

CONDITION: Minutes for the October 24, 2022, November 28, 2022, December 26, 2022, January 23, 2024, March 27, 2024, and April 24, 2024 meetings were not provided.

CAUSE OF CONDITION: Noncompliance with state law.

EFFECT OF CONDITION: Per the documentation provided by the District, the minute file was corrupted and could not be recovered and that recorded files are available.

RECOMMENDATION: The District must take the necessary steps to ensure that written minutes are available for all meetings. If recordings are available, a written summarized transcript should be provided as required by state law.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

STATUS: Not resolved.

FINDING 2023-002 Late Submission of Audit Report

CRITERIA: Louisiana audit requirements stipulate that the audited financial statements be submitted within six months of the entity's fiscal year. The District's due date was December 31, 2024.

CONDITION: The audit report was submitted past the statutory due date.

CAUSE OF CONDITION: There were delays in providing information.

EFFECT OF CONDITION: The District was not in compliance with the state audit requirements.

RECOMMENDATION: This was an unforeseen occurrence. The District will work with the auditor in the future to get the audit report completed timely.

MANAGEMENT'S RESPONSE: The District will take steps to comply with the recommendation.

STATUS: Not resolved.

Minda B. Raybourn

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Member AICPA

Member LCPA

May 20, 2026

To the Members of the Board of Commissioners
Parish-Wide Fire Protection District of
East Feliciana Parish, Louisiana
P O Box 8826
Clinton, LA 70722

RE: Management Comment Letter Related to the Audit of the Financial Statements for the Year Ended June 30, 2024

In planning and performing my audit of the financial statements of Parish-Wide Fire Protection District of East Feliciana Parish, Louisiana (the District) as of and for the year ended June 20, 2024, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, I considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

Accordingly, I do not express an opinion on the effectiveness of the District's internal control. During my audit, I became aware of a matter that I believe merits the attention of the Board and management. This comment does not alter my opinion on the financial statements or my separate report on internal control over financial reporting and on compliance and other matters.

Payment of Expenditure by Statement With No Invoices Attached

The Bluff Creek fire station paid a statement. for auto parts in the amount of $5,064.94. The statement was in the paid invoice file but no invoices were attached. Management initialed the statement for approval for payment. The payment was processed on a monthly statement rather than individual, itemized invoices. No underlying invoices or detailed support was attached to the statement. The statement was approved by members of management for payment. The District should ensure that all invoices are attached to statements before payment is processed.

This communication is intended solely for the information and use of management, the Board, and others within the District and is not intended to be, and should not be, used by anyone other than these specified parties.



Minda Raybourn CPA

Franklinton, LA
May 20, 2026

Minda B. Raybourn

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Member
LCPA

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Board of Commissioners
Parish-Wide Fire Protection District of
East Feliciana Parish, Louisiana
P O Box 8826
Clinton, LA 70722

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. The Parish-Wide Fire Protection District of Feliciana Parish, Louisiana's (the "District") management is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether 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.

There are policies in place for preparing and adopting the budget. However, there are no policies and procedures in place for monitoring and amending the budget.

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.

The District does not have policies and procedures in place on how purchases are initiated and how vendors are added to the vendor list. The District does not use purchase requisitions or purchase orders. The District does have a policy that purchases in excess of the amounts stated in the public bid law are subject to the District Board's approval prior to purchase and that purchase procedures are to comply with the state public bid law. The District's policies and procedures state that any purchases in excess of the state bid law are to be approved by the District's board prior to purchase. It is not specific as to the documentation required for all bids and price quotes.

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

There are policies and procedures in place for processing, reviewing, and approving 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).

The District does not have policies and procedures for receving, recording, and preparing deposits.

e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

The District does not have employees.

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.

The District does not have any policies and procedures in place regarding contracts.

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

The District does not have policies and procedures in place regarding travel and expense reimbursement.

h) ***Credit Cards (and debit cards, fuel cards, purchase 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).

The District does not have any policies and procedures in place regarding credit cards, debit cards, fuel cards, and P-cards.

i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

There are no 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.

k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The District does not have disaster recovery/business continuity policies and procedures in place.

l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The District does not have sexual harassment policies.

Management's response: We will implement the policies and procedures noted above.

2) Board or Finance Committee

1. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

   A listing and management's representation were obtained.

   i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

      No exceptions noted.

   ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

      The minutes do not reference monthly budget-to-actual comparisons.

   iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

      This is not applicable.

   iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

      Written updates were not provided on the progress of findings.

Management response: We will ensure that all minutes reference monthly budget to actual comparisons and written updates are provided regarding audit findings.

3) Bank Reconciliations

1. Obtain a listing of entity 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 each selected account, and observe that:

A listing and management's representation were provided.

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions noted.

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
The external accountant prepares the bank reconciliations; they are initialed and dated electronically.

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions to this procedure.

4) Collections (excluding electronic funds transfers)

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing and management's representation were obtained.

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions noted to this procedure.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

No exception noted to this procedure.

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another

employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exception noted to this procedure.

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exception noted to this procedure.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

None was provided.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

i. Observe that receipts are sequentially pre-numbered.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted to procedures i. through v.

Management response: We will obtain quotes on bond or theft coverage.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

1. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

   A listing and management's representation were obtained.

2. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

      At each station, the fire chief can initiate a request and make an order or purchase. The District's policies do not state who can initiate a purchase or request.

   b) At least two employees are involved in processing and approving payments to vendors;

      Each station has a treasurer or secretary that will process payments. Each station is to have two fire board members from the respective station initial the invoice as approval for payment.

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

      The District has an external accountant that can add or modify vendor files.

   d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

      At each station, two board members will sign the checks. The station treasurer or secretary will mail the checks. Due to the volunteer nature of each board, it is not possible to separate the payment processing function and mailing of the checks.

   e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

      No exceptions to this procedure.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

3. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

   i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

   ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

   One payment was supported by a statement and not individual invoices.

4. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

   No exceptions were noted to this procedure.

Management response: We will implement policies and procedures to ensure that all expenditures are supported with detailed invoices or receipts and not just a statement.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, 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.

   A listing and management's representation were provided.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were not for procedures a) and b).

C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

One statement had an invoice for a part that was not itemized.

Management response: We will ensure that all card expenditures have detailed invoices or receipts.

7) *Travel and Travel-Related Expense Reimbursements (excluding card transactions) – There were not travel or travel related expense reimbursements. This is not applicable.*

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

A listing and management's representation were provided.

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exceptions were noted to this procedure.

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

One lease contract was not noted as being approved in the District minutes.

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exceptions were noted to this procedure.

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were noted to this procedure.

Management response: We will ensure that all contracts are approved by the board prior to execution.

9) Payroll and Personnel – There are not payroll expenditures; these procedures are not applicable.

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

   i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

   ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

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

   iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

   a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

   b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

2. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Ethics certificates were requested on all board members and not all were provided.

Management response: We will have policies and procedures in place to ensure that all board members acquire the ethics training and certificates.

11) Debt Service

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions were noted to this procedure.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions were noted to this procedure.

12) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exceptions were noted to this procedure.

B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions were noted to this procedure.

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

0. Hired before June 9, 2020 - completed the training; and
1. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

1. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

2. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

3. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

    i. Number and percentage of public servants in the agency who have completed the training requirements;

    ii. Number of sexual harassment complaints received by the agency;

    iii. Number of complaints which resulted in a finding that sexual harassment occurred;

    iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Requests were made for all board members sexual harassment training and the annual report. Not all board members certificates were provided and the annual report was not provided.

Management response: We will implement policies and procedures in place to ensure that all board members acquire the sexual harassment training and certificates and that the annual report is completed.

I was engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended 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.



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Franklinton, LA
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