

Iberia Parish Council
New Iberia, Louisiana

Agreed-Upon Procedures Report
Iberia Parish Recreation District No. 1

Fiscal period January 1, 2025 through December 31, 2025

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

Of Counsel

C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KSRCPAS.COM

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

M. Larry Richard, Parish President
and Iberia Parish Council
and Iberia Parish Recreation District No. 1

We have performed the procedures enumerated below, which were agreed to by Iberia Parish Council and Iberia Parish Recreation District No. 1 (District) on selected control and compliance (C/C) areas for the fiscal period January 1, 2025 through December 31, 2025. The District's management is responsible for those C/C areas.

Iberia Parish Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing the control and compliance environment of the District. Additionally, the District and its Director 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 exceptions are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures, as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) the preparation and approval process of purchase requisitions and purchase orders; (3) controls to ensure compliance with public bid law; and (4) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving invoices.
 - 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 including grant funding.
 - e) **Payroll/Personnel**, including reviewing and approving time and attendance records, including leave and overtime worked.
 - 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.

- g) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **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 all employees annually attest through signature verification that they have read the entity's ethics policy.
- i) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

In some cases, the District may follow the Parish's policies.

Board or Finance Committee

- 2. Obtain and inspect the Board minutes for the review period, as well as the Board's enabling legislation, charter, bylaws, or equivalent document in effect during the review period, and:
 - a) Observe that the Board met during the review period on a frequency in accordance with the Board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Randomly select one meeting. Review that minutes (1) contain reference that a financial report was provided to the Board and (2) were properly and timely published in the official journal.

Collections

- 3. Obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties), and observed that job duties are properly segregated such that each employee responsible for collecting cash is not responsible for preparing making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- 4. Randomly select 8 cash receipts from the review period. Exclude sales tax collections receipts from selection. Trace amount collected to the receipt of funds deposit slip, and bank statement. Determine that amount is correctly calculated/charged per fee schedules (i.e., rental building revenue, day camp revenue, RV facility charges). Determine that the said amount is coded properly to the general ledger. Observe that the deposit was made within one business day of receipt (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

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

- 5. Obtain a listing of those employees involved with non-payroll purchasing functions. Obtain written policies and procedures relating to employee job duties (if the agency had no written policies and procedures, inquire of employees about their job duties), and observed 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 making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
- 6. 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 8 disbursements, obtain supporting documentation for each transaction, and:
 - c) Observe that the disbursement matched the related original invoice/billing statement.

- d) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5, as applicable.
- e) Observe that the disbursement was properly supported by a purchase order and that said disbursement was properly coded to the general ledger. Purchase amounts and requisitions should be in accordance with the Parish's purchasing policy as well as State law.

Contracts

- 7. Inquire of management of all agreements contracts for professional services, leases, and construction activities that were initiated or renewed during the review period. *Alternately, the practitioner may use an equivalent selection source, such as the year-to-date fund general ledger.* Randomly select 2 contracts from the listing, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the Board, if required by policy or law.
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
 - d) Randomly select one payment from the review period for each of the selected 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.

Payroll and Personnel

- 8. Obtain a listing of employees employed during the review period and management's representation that the listing is complete. Randomly select 2 employees, obtain related paid salaries and personnel file, including annual training of ethics and sexual harassment, and agree paid salaries to authorized salaries/pay rates in the personnel file.
- 9. Randomly select one pay period during the review period. For the 2 employees selected under #8 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that the selected employee documented his/her daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employee.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the completeness of the employee's time card for the review period.

Other

- 10. Inquire of management regarding any misappropriations of public funds and assets during the review period. Obtain supporting documentation and observe that the entity reported the misappropriation(s) to the Board, Parish Government, Louisiana Legislative Auditor and the district attorney of the parish in which the entity is domiciled.
- 11. 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.

Findings:

Written Policies and Procedures:

The District does not have written policies regarding a system to monitor possible ethics violations.

Board Minutes:

Meeting minutes did not contain a reference that a financial report was provided to the Board.

Cash Collections:

No exceptions identified as a result of procedures performed.

Disbursements:

No exceptions identified as a result of procedures performed.

Contracts:

One of two contracts selected did not have documentation of supervisor and/or board approval.

Payroll & Personnel:

No exceptions identified as a result of procedures performed.

Other:

No exceptions identified as a result of procedures performed.

Management's Response:

Management of Iberia Parish Council and the District concur with the exception and is working to address the deficiencies identified.

We were engaged by Iberia Parish Council 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*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the control and compliance environment of the District. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on those C.C areas identified in the Parish Council Agreed Upon Procedures, 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.

Kolder, Slaven & Company, LLC

Certified Public Accountants

New Iberia, Louisiana

June 25, 2026