

Webster Parish Fire Protection District #1
Annual Financial Statements
For the Year Ended December 31, 2019

Webster Parish Fire Protection District #1
 Annual Financial Statements
 For the Year Ended December 31, 2019
 With Supplemental Information Schedules

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WADE & PERRY

Certified Public Accountants

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

Independent Accountant's Review Report

Webster Parish Fire Protection District #1
Minden, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Webster Parish Fire Protection District #1 ("District"), a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary information

The Schedule of compensation, benefits, and other payments to the agency head or chief executive officer and Schedule of compensation paid board members are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 19 be presented to supplement the basic financial statements.

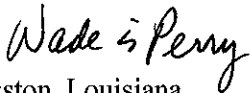
Budgetary Comparison Schedule

Such information, although not a required part of the basic financial statements, is required by the Government 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 historic context. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United State 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 Government 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 content.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 1, 2020, on the results of our agreed-upon procedures.



Ruston, Louisiana
April 1, 2020

Webster Parish Fire Protection District #1
Statement of Net Position
December 31, 2019

	ASSETS	<u>Governmental Activities</u>
Cash and equivalents		\$100
Receivables		159,864
Capital assets (net)		<u>385,352</u>
TOTAL ASSETS		<u><u>\$545,316</u></u>
	LIABILITIES	
Liabilities:		
Current liabilities		
Accounts payable		\$0
Current portion of long-term debt		0
Non-current liabilities		
Bonds payable - long-term portion		<u>0</u>
TOTAL LIABILITIES		<u>0</u>
	NET POSITION	
Prior Period Adjustment		0
Net investment in capital assets		385,352
Unassigned		<u>159,964</u>
TOTAL NET POSITION		<u><u>\$545,316</u></u>

See accompanying notes and independent accountants' review report.

Webster Parish Fire Protection District #1
 Statement of Governmental Fund Revenues,
 Expenditures, and Changes in Fund Balances/
 Statement of Activities
 For the Year Ended December 31, 2019

Governmental
 Activities

Expenditures/Expenses

Expense:

Fire protections fees	\$167,413
Interest expense	0
Depreciation expense	<u>41,931</u>
Total Expenditures/Expenses	<u>209,344</u>

General Revenues

Ad valorem taxes	160,273
Fire insurance rebate	2,661
Other income	<u>600</u>
Total General Revenues	<u>163,534</u>

Change in Net Position (45,810)

NET POSITION:

Prior period adjustment	2,000
Beginning of Year	<u>589,126</u>
End of Year	<u>\$545,316</u>

See accompanying notes and independent accountants' review report.

Webster Parish Fire Protection District #1
 Balance Sheet, General Fund
 December 31, 2019

ASSETS		
Cash and cash equivalents		\$100
Receivables:		
Ad valorem taxes		<u>159,864</u>
TOTAL ASSETS		<u><u>\$159,964</u></u>
LIABILITIES AND FUND BALANCES		
Deferred inflows of resources:		
Property taxes uncollected		<u>6,050</u>
Total deferred inflows of resources		<u>6,050</u>
Fund balances:		
Restricted		0
Unassigned		<u>153,914</u>
TOTAL LIABILITIES AND FUND BALANCES		<u><u>\$159,964</u></u>

See accompanying notes and independent accountants' review report.

Webster Parish Fire Protection District #1
 Reconciliation of The Governmental Funds Balance Sheet
 to The Government-Wide Financial Statement of Net Position
 December 31, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Fund balances, Total governmental funds (Statement C)		\$153,914
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund		6,050
Payables which do not use current financial resources are not reported in the governmental fund		0
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Governmental capital assets	629,967	
Less accumulated depreciation	<u>(244,615)</u>	<u>385,352</u>
Total Net Position of Governmental Activities (Statement A)		<u><u>\$545,316</u></u>

See accompanying notes and independent accountants' review report.

Webster Parish Fire Protection District #1
Statement of Revenues, Expenditures, and
Changes in Fund Balances - General Fund
For the Year Ended December 31, 2019

REVENUES	
Ad valorem taxes	\$160,400
Fire insurance rebate	2,661
Other income	<u>600</u>
Total Revenues	163,661
EXPENDITURES	
Fire protection fees	167,413
Principal and interest payments	<u>0</u>
Total Expenditures	<u>167,413</u>
Excess (Deficiency) of Revenues over Expenditures	(3,752)
Fund Balances -- beginning	157,666
Prior period adjustment	<u>0</u>
Fund Balances -- ending	<u><u>\$153,914</u></u>

See accompanying notes and independent accountants' review report.

Webster Parish Fire Protection District #1
 Reconciliation of The Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2019

Amounts reported for governmental activities in the Statement of Activities are different because:	
Net Change in Fund Balances, Total governmental funds (Statement E)	(\$3,752)
The issuance of long-term debt (bonds) provides current financial resources to governmental funds. This amount is the net effect of these differences in the treatment of long-term debt.	0
Some revenues reported in the statement of activities are not available as current financial resources and, therefore are not reported as revenues in the governmental fund.	(127)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$0) exceeded depreciation (\$41,931) in the current period.	<u>(41,931)</u>
Change in Net Position of Governmental Activities, Statement B	<u><u>(\$45,810)</u></u>

See accompanying notes and independent accountants' review report.

Notes to the Financial Statements

Webster Parish Fire Protection District #1
Notes to the Financial Statements
As of and For the Year Ended December 31, 2019

INTRODUCTION

The Webster Parish Fire Protection District #1 ("District") was created by resolution of the Webster Parish Police Jury in August 1980. The Webster Parish Police Jury served as the governing authority for the District until May 1987. In May 1987, the Claiborne Parish Police Jury created the Evergreen Fire Protection District in Claiborne parish. At that time, the Webster Parish Police Jury passed a new resolution to coincide with the Claiborne parish resolution. A board of commissioners was established consisting of two commissioners appointed by each police juror and a fifth commissioner appointed by those four. The fifth commissioner also serves as chairman of the board.

The Evergreen Volunteer Fire Department was established as a not-for-profit corporation in January 1987.

In May 1987, the Webster Parish Fire Protection District #1 entered into an agreement with the Evergreen Volunteer Fire Department. The Department agreed to provide fire protection for the District in consideration of all of the ad valorem taxes collected by the District. The agreement is for an indefinite time, cancelable by either party on six month's notice.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for

Webster Parish Fire Protection District #1
Notes to the Financial Statements
As of and For the Year Ended December 31, 2019

which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The District reports the following governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources, except those required to be accounted for in another fund.

C. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

D. Capital assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical costs is not available. Donated assets are recorded at their estimated fair value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Webster Parish Fire Protection District #1
Notes to the Financial Statements
As of and For the Year Ended December 31, 2019

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Machinery and equipment	5-10 years
Vehicles	5-15 years

H. Estimates

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

2. BUDGETS

The District uses the following budget practice:

1. The District prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection (if required). At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program, or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the Board. The budget has been amended one time.
6. Budgetary appropriations lapse at the end of the fiscal year.
7. The budget for the general fund was not adopted on a basis consistent with generally accepting accounting principles (GAAP).

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts shown on the GAAP basis statements:

Webster Parish Fire Protection District #1
Notes to the Financial Statements
As of and For the Year Ended December 31, 2019

Year ended December 31, 2019

Excess (deficiency) of revenues over expenditures, GAAP basis	(\$3,752)
(Increase) decrease in receivables	3,879
Increase (decrease) in payables	0
Increase (decrease) in deferred revenues	<u>(127)</u>
Excess (deficiency) of revenues over expenditures, Cash basis	<u><u>\$0</u></u>

3. CASH AND CASH EQUIVALENTS

At December 31, 2019, the District has book balances totaling \$100 as follows:

Demand deposits	<u>\$100</u>
Total	<u><u>\$100</u></u>

These deposits are stated at cost, which approximates market. Under state law, these 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.

At December 31, 2019, the District has \$100 in collected bank balances. These deposits are secured from risk by \$100 of federal deposit insurance and \$0 of pledged securities held by the custodial bank in the name of the fiscal agent bank. (GASB Category 3).

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 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 district that the fiscal agent has failed to pay deposited funds upon demand.

4. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2019:

District taxes:	2019 Levied
Operations and maintenance	<u>Millage</u>
Taxable property valuation	11.090
	<u><u>\$14,130,198</u></u>

5. RECEIVABLES

The receivables of \$159,864 at December 31, 2019, consist solely of ad valorem taxes.

6. CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2019:

Webster Parish Fire Protection District #1
Notes to the Financial Statements
As of and For the Year Ended December 31, 2019

Balance, January 1, 2019	\$627,467
Prior year adjustment	2,500
Additions	0
Deletions	0
Balance, December 31, 2019	<u>629,967</u>
Less accumulated depreciation	<u>(244,615)</u>
Net capital assets	<u><u>\$385,352</u></u>

Depreciation expense of \$41,931 was charged to the public safety function.

7. COMPENSATED ABSENCES

Due to the fact that the district has no employees, the district does not maintain a formal vacation and sick leave policy.

8. RELATED PARTY TRANSACTIONS

The Webster Parish Fire Protection District #1 has a working relationship with Evergreen Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department, which maintains fire protection services in the area.

9. LITIGATION AND CLAIMS

The District is not involved in any litigation at December 31, 2019, nor is it aware of any unasserted claims.

10. RISK MANAGEMENT

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

11. PENSION PLANS

The District does not participate in any pension or retirement plans.

12. PRIOR PERIOD ADJUSTMENT

The Government-wide financial statements include prior period adjustments increasing net assets of governmental activities by \$2,000. These adjustments are due to capital assets not being recorded. The related party mentioned above paid for the asset directly rather than transfer the money and show the corresponding other income and capital outlay amounts that net to zero.

13. DATE OF MANAGEMENT REVIEW

Subsequent events have been evaluated through April 1, 2020, the date which the financial statements were available to be issued.

OTHER SUPPLEMENTAL SCHEDULES

Webster Parish Fire Protection District #1
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

Schedule 1

Agency Head Name: Randy Crittenden, Chairman

No salary or benefits are paid to the agency head.

See independent accountants' review report.

Webster Parish Fire Protection District #1
Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2019

Schedule 2

The following serve on the Board of Commissioners of the Webster Parish Fire Protection District #1 with no payment for their services as of December 31, 2019.

Randy Crittenden	Chairman
Denise Miller	Sec/treasurer
RO Machen	Member
Buddy Thomas	Member
Marvin Ethridge	Member

See independent accountants' review report.

REQUIRED SUPPLEMENTAL INFORMATION

Webster Parish Fire Protection District #1
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual (Cash Basis)
 For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Favorable (Unfavorable) Variance
	Original	Final		
REVENUES				
Ad valorem taxes	\$178,000	\$178,000	\$158,588	(\$19,412)
Fire insurance rebate	2,500	2,500	2,661	161
Other income	600	600	600	0
Transfer from Fire department				0
Total Revenues	<u>181,100</u>	<u>181,100</u>	<u>161,849</u>	<u>(19,251)</u>
EXPENDITURES				
Public safety:				
Fire protection fees	181,100	181,100	161,849	19,251
Capital outlay				0
Total Expenditures	<u>181,100</u>	<u>181,100</u>	<u>161,849</u>	<u>19,251</u>
Excess (Deficiency) of Revenues over (under) Expenditures	0	0	0	0
Fund Balance (Deficit) at Beginning of Year			1,120	1,120
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,120</u>	<u>\$1,120</u>

Notes to the Schedule

- (1) method of budgetary accounting - non-GAAP (Cash)
- (2) explanation of budget variances - overbudgeted ad valorem tax revenue

WADE & PERRY
Certified Public Accountants
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Board of Commissioners
Webster Parish Fire Protection District #1
Minden, LA 71055

We have performed the procedures enumerated below, which were agreed to by Webster Parish Fire Protection District #1, and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to LRS 38:2211-2296 (the public bid law) or RS 39:1551-1775 (state procurement code), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year for material and supplies exceeding \$30,000 and there were no expenditures made for public works exceeding \$154,450.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by LRS 42:1101-1124 (the ethics law).

Management provided us with the required list.

3. Obtain a list of all employees paid during the fiscal year.

The District did not pay any employee during the period.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The District did not have any employees per agreed-upon procedure (3) to check against a list in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. No exceptions noted.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. No amendments were done.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced the adoption of the original budget to the minutes of a meeting held in December, 2018.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenses. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues exceeded actual revenues for 2019. Actual expenditures did not exceed budgeted expenditures. Under GASB 14 the Webster Parish Fire Protection District is considered a component unit of the Webster Parish Police Jury and would be reported as a special revenue fund in the police jury's financial statements. LRS 39:1311 exempts amendments to special revenue funds if less than \$500,000.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and payee in the supporting documentation; We examined supporting documentation for all six of the selected disbursements and found that payment was for the proper amount for the four that had supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account All six payments were properly coded to the correct fund and general ledger accounts.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of the images of the cancelled checks indicated approval from Secretary/treasurer Denise Miller for all invoices paid. We considered the signature of the Sec/treas on the cancelled check as approval of disbursements paid.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LRS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The District has asserted that it has complied with the open meetings law.

Debt

11. Obtain bank deposits slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits appear to be proceeds of banks loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance or gifts.

The District has no employees. A reading of the minutes of the District did not indicate approval for payments to any individuals which would constitute bonuses, advance or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2020.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the District did not enter into any contracts during the fiscal year that were subject to the bid law.

Prior Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The prior year report, dated March 4, 2019, included one exception regarding supporting documentation.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Wade & Perry
Ruston, Louisiana
April 1, 2020

Webster Parish Fire Protection District #1
Summary of Prior Year Findings
For the Year Ended December 31, 2019

Exception #2018-001

One disbursement did not have supporting documentation. Resolved in 2019.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

March 25, 2020 (Date Transmitted)

Wade & Perry, CPAs (CPA Firm Name)
116 N. Pinecrest Drive (CPA Firm Address)
Ruston, LA 71270 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/19 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

Denise Miller

Secretary/Treasurer 3/27/2020 Date

Treasurer _____ Date

President _____ Date