

**River Parishes Convention, Tourist,  
& Visitors Commission**

Annual Financial Report

Year Ended June 30, 2022

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana  
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Year Ended June 30, 2022**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana  
LaPlace, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of the governmental activities and each major fund of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our 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 Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

The Commission's 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 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 Commission's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our 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 opinion. 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 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, we:

- 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 Commission'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 Commission's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 8 and the budgetary comparison schedule on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

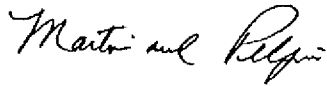
### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the River Parishes Convention, Tourist, & Visitors Commission's basic financial statements. The Schedule of Expenditures - General Fund on page 24 and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director on page 25 are presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Expenditures - General Fund and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director 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 our opinion, The Schedule of Expenditures - General Fund and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director 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*, we have also issued our report dated December 8, 2022, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



Houma, Louisiana  
December 8, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Management's Discussion and Analysis  
Year Ended June 30, 2022

As management of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the year ended June 30, 2022.

**Financial Highlights**

- River Parishes Convention, Tourist, & Visitors Commission's assets exceeded its liabilities by \$741,003 (net position) as of June 30, 2022.
- Revenues exceeded expenditures by \$438,694 during the year.
- The River Parishes Convention, Tourist, & Visitors Commission received Parish taxes totaling \$1,139,248, State appropriation funding of \$201,547, and grant funding of \$224,236.

**Overview of the Financial Statements**

This discussion and analysis serves as an introduction to the Commission's financial statements. River Parishes Convention, Tourist, & Visitors Commission's financial statements consist of the following:

**Statement of Net Position.** This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

**Statement of Activities.** Consistent with the full accrual basis method of accounting, this statement accounts for the entity-wide current year revenues and expenses regardless of when cash is received or paid.

**Balance Sheet – Governmental Fund Type – General Fund.** This statement presents the Commission's assets, liabilities, and fund balance for its general fund only.

**Statement of Revenues, Expenditures, and Change in Fund Balance – Governmental Fund Type – General Fund.** Consistent with the modified accrual basis method of accounting, this statement accounts for current year revenues when received except when they are measurable and available. Expenditures are accounted for in the period that goods and services are used in the government's activities. In addition, capital asset purchases are expensed and not recorded as an asset. The statement also exhibits the relationship of revenues and expenditures with the change in fund balance.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Management's Discussion and Analysis  
Year Ended June 30, 2022

**Overview of the Financial Statements (Cont.)**

**Notes to Financial Statements.** The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

**Basic Financial Analysis**

Net position may serve over time as a useful indicator of an entity's financial position. In the case of the Commission, assets exceeded liabilities by \$741,003. at the close of June 30, 2022. The largest portion of the Commission's total assets is cash and investments (76%).

**The Commission's Condensed Statement of Net Position**

	June 30,	
	2022	2021
<b>ASSETS</b>		
Cash and investments	\$ 656,126	\$ 268,635
Other current assets	185,743	175,931
Capital assets	103,051	103,051
Accumulated depreciation	(79,893)	(70,373)
<b>TOTAL ASSETS</b>	<b>865,027</b>	<b>477,244</b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	97,142	96,044
Compensated absences payable	26,882	18,528
Paycheck Protection Program loan	-	60,363
<b>TOTAL LIABILITIES</b>	<b>124,024</b>	<b>174,935</b>
<b>NET POSITION</b>		
Net investment in capital assets	23,158	32,678
Unrestricted	717,845	269,631
<b>TOTAL NET POSITION</b>	<b>\$ 741,003</b>	<b>\$ 302,309</b>

Total assets increased by \$387,783, and total liabilities decreased by \$50,911.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Management's Discussion and Analysis  
Year Ended June 30, 2022

**Basic Financial Analysis (Cont.)**

During the year, the Commission's net position increased by \$438,694. The elements of the increase are as follows:

**The Commission's Condensed Statement of Activities**

	Year Ended June 30,	
	2022	2021
<b>REVENUES</b>		
Parish taxes	\$ 1,139,248	\$ 705,487
State appropriation	201,547	201,547
Grant income	224,236	79,925
Other	9,045	33,750
<b>TOTAL REVENUES</b>	1,574,076	1,020,709
<b>EXPENDITURES</b>		
Other services and charges	719,674	939,124
Personnel services	415,558	365,032
Other	62,882	92,656
<b>TOTAL EXPENDITURES</b>	1,198,114	1,396,812
<b>OTHER INCOME</b>		
Payroll Protection Program	60,363	-
Interest earned	2,369	4,260
<b>TOTAL OTHER INCOME</b>	62,732	4,260
<b>CHANGE IN NET POSITION</b>	\$ 438,694	\$ (371,843)

As indicated above, net position increased by \$438,694. The increase in change in net position from the prior year is primarily due to the increase in occupancy taxes and grant income and the decrease in expenditures.

**Financial Analysis of Individual Funds (FFS)**

The General Fund includes revenue and expenditures necessary to the operation of the Commission such as personnel, benefits, and operation and maintenance of facilities. The General Fund reflected \$1,636,808 in total revenues and other income, including \$1,139,248 of parish taxes. Total current expenditures were \$1,188,594. Fund balance increased by \$448,214 for the year.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Management's Discussion and Analysis  
Year Ended June 30, 2022

**Variations Between Original and Final Budgets and Actual Results**

The Commission's annual budget is adopted on a modified accrual basis of accounting excluding certain noncash items, such as accrued earnings of compensated absences and depreciation. Budgets are to be amended when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more. The original budget for the year ended June 30, 2022 was not amended during the fiscal year.

The Commission's actual revenues exceeded its budgeted revenues by \$260,808, a favorable variance of 18.95%. The Commission's budgeted expenditures exceeded its actual expenditures by \$93,746, a favorable variance of 7.31%.

**Capital Assets**

Capital assets include Scenic Byways signage and promotional video of \$59,029 and computers, computer equipment, and office furniture of \$44,022. Accumulated depreciation as of June 30, 2022 is \$79,893 resulting in an ending book balance of \$23,158.

Depreciation expense of \$9,250 was recorded for the year. More detailed information about capital assets is presented in the notes to the financial statements.

**Paycheck Protection Program**

As part of the CARES Act passed by Congress for purposes of economic stimulus in light of implications from the COVID-19 pandemic, a Paycheck Protection loan program administered by the United States Small Business Administration was made available as incentive to retain employees. After approval by the Louisiana Bond Commission, the Commission applied for such a loan with its bank and on April 9, 2021 received \$60,363 of funding. As the Commission met certain guidelines included in the program, this loan was fully forgiven during the year ended June 30, 2022.

**Contacting Financial Management**

This financial report is designed to provide a general overview of the River Parishes Convention, Tourist, & Visitors Commission's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Mr. John "Jay" Robichaux, Executive Director  
River Parishes Convention, Tourist, & Visitors Commission  
330 Belle Terre Blvd.  
LaPlace, LA 70068  
Phone number (866) 204-7782

## **FINANCIAL STATEMENTS**

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana  
Statement of Net Position  
June 30, 2022**

	<b>Government Activities</b>
<b>ASSETS</b>	
Cash	\$ 450,146
Investments	205,980
Receivables	184,537
Prepaid expenses	1,206
Total current assets	841,869
Capital assets	103,051
Accumulated depreciation	(79,893)
<b>TOTAL ASSETS</b>	<b>865,027</b>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	97,142
Compensated absences payable	26,882
<b>TOTAL LIABILITIES</b>	<b>124,024</b>
<b>NET POSITION</b>	
Net investment in capital assets	23,158
Unrestricted	717,845
<b>TOTAL NET POSITION</b>	<b>\$ 741,003</b>

See accompanying notes.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana  
Statement of Activities  
Year Ended June 30, 2022**

	Expenses	Program Revenues	Net (Expense) Revenue and Change in Net Position <u>Governmental Activities</u>
<b>GOVERNMENTAL ACTIVITIES</b>			
Promotion of tourism	\$ 1,198,114	\$ -	\$ (1,198,114)
Total governmental activities	\$ 1,198,114	\$ -	\$ (1,198,114)
<b>GENERAL REVENUES</b>			
Sales taxes:			
Parish taxes			1,139,248
State appropriation			201,547
Grants			224,236
Payroll protection program			60,363
Other			9,045
Interest			2,369
Total general revenues			1,636,808
<b>CHANGE IN NET POSITION</b>			438,694
<b>NET POSITION, BEGINNING</b>			302,309
<b>NET POSITION, ENDING</b>			\$ 741,003

See accompanying notes.

**River Parishes Convention, Tourist,  
 & Visitors Commission  
 State of Louisiana  
 Balance Sheet  
 Governmental Fund Type -  
 General Fund  
 June 30, 2022**

**ASSETS**

Cash	\$ 450,146
Investments	205,980
Receivables	184,537
Prepaid expenses	1,206
	\$ 841,869
<b>TOTAL ASSETS</b>	<b>\$ 841,869</b>

**LIABILITIES**

Accounts payable and accrued expenses	\$ 97,142
Compensated absences payable	26,882
	124,024
<b>TOTAL LIABILITIES</b>	<b>124,024</b>

**FUND BALANCE**

Nonspendable	1,206
Unassigned	716,639
	717,845
<b>TOTAL FUND BALANCE</b>	<b>717,845</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 841,869</b>

See accompanying notes.



**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Statement of Revenues, Expenditures,  
and Change in Fund Balance -  
Governmental Fund Type -  
General Fund  
Year Ended June 30, 2022

**REVENUES AND OTHER SOURCES**

**REVENUES**

Parish taxes	\$ 1,139,248
State appropriation	201,547
Grant income	224,236
Other	9,045
	9,045

<b>TOTAL REVENUES AND OTHER SOURCES</b>	1,574,076
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**EXPENDITURES**

Economic developmental assistance:	
Other services and charges	719,674
Personnel services	415,558
Supplies and materials	53,362
	53,362

<b>TOTAL EXPENDITURES</b>	1,188,594
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**OTHER INCOME**

Paycheck Protection Program	60,363
Interest earned	2,369
	2,369

<b>TOTAL OTHER INCOME</b>	62,732
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<b>CHANGE IN FUND BALANCE</b>	448,214
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**FUND BALANCE**

Beginning of year	269,631
End of year	\$ 717,845

See accompanying notes.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
June 30, 2022

Total fund balance - total governmental funds	\$ 717,845
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets of \$103,051, net of accumulated depreciation of \$79,893 are not financial resources and, therefore, are not reported in the funds.

23,158

Net position of governmental activities

\$ 741,003

Reconciliation of the Governmental Fund Statement of Revenues,  
Expenditures, and Change in Fund Balance to the  
Statement of Activities  
Year Ended June 30, 2022

Change in fund balance - governmental fund	\$ 448,214
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental fund reports capital outlays as expenditures whereas in the statement of activities these costs are depreciated over their estimated useful lives.

Depreciation expense

(9,520)

Change in net position of governmental activities

\$ 438,694

See accompanying notes.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The River Parishes Convention, Tourist, & Visitors Commission (the Commission) was created and established by legislative act of the State of Louisiana (R.S. 33-4574.12). The Commission was formed for the purpose of promoting tourism within the Parishes of St. Charles, St. James, and St. John the Baptist. The Commission is composed of nine members, known as commissioners, appointed by each of the three parishes' economic development commissions, parish presidents, and parish councils and confirmed by the Senate. The Commissioners are authorized to do all things necessary for the promotion, advertisement, and publication of information relating to tourist attractions within its jurisdiction. The Commission may also sue and be sued, accept grants or donations of every type, and make capital improvements for the purpose of obtaining federal funds. However, the Commission may not exercise any function that results in competition with local retail businesses or enterprises. The Commission is funded by a 4.0% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities located within the boundaries of St. Charles, St. James, and St. John the Baptist Parishes.

The accounting and reporting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of significant accounting policies:

**A. REPORTING ENTITY**

GASB Statements No. 14, 39 and 61 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Financial accountability by the state government is determined on the basis of the following criteria:

1. Legal status
2. Appointment of voting majority of governing board
3. Fiscal dependence
4. Imposition of will
5. Financial benefit or burden

The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the state government, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

The Commission has reviewed all of its activities and determined that there are no potential component units that should be included in its financial statements.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**B. METHOD OF ACCOUNTING**

GASB statements establish standards for external financial reporting for all state and local governmental entities which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted– This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. It establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are defined as follows:

Nonspendable – This component of fund balance includes amounts that cannot be spent due to form, including inventories and prepaid amounts. Also included are amounts that must be maintained intact legally or contractually.

Restricted – This component of fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed – This component of fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Commission's highest level of decision-making authority. The Board of Commissioners must vote on commitments.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

Assigned – This component of fund balance is intended to be used by the Commission for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board of Commissioners can vote on applicable assigned amounts.

Unassigned – This component of fund balance is the residual classification for the Commission's general fund and includes all spendable amounts not contained in the other classifications.

Stabilization Funds – This component of fund balance covers such things as revenue shortfalls, emergencies, or other purposes. The authority to set aside resources often comes from a statute, ordinance, or constitution.

**C. FUND TYPES**

The Commission reports the following fund types:

Governmental Funds - Governmental Funds are those through which governmental functions of the Commission are financed. The acquisition, use, and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Government-Wide Financial Statements**

The government-wide financial statements display information as a whole. These statements include all the financial activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

**Fund Financial Statements**

The amounts reflected in fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**

Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

of revenues, expenditures, and change in fund balance reports on the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

**E. ENCUMBRANCES**

The Commission does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

**F. OPERATING BUDGETARY DATA**

As required by Louisiana Revised Statute 39:1303, the Board of Commissioners (the Board) adopted a budget for the Commission's General Fund. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. All budgeted amounts that are not expended or obligated through contracts lapse at year-end. The budget was not amended during the year.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

**G. CASH AND CASH EQUIVALENTS**

The Commission considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

**H. BAD DEBTS**

The financial statements of the Commission contain no allowance for bad debts. Uncollectible amounts due for taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the Commission.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

I. INVESTMENTS

Under state law, the Commission may invest in United States bonds, treasury notes, certificates, and commercial paper. As of June 30, 2022, the Commission holds investments as follows:

	<u>Market Value</u>
Certificates of Deposit	<u>\$ 205,980</u>

J. CAPITAL ASSETS

Capital assets are presented on the Statement of Net Position.

Depreciation of all fixed assets is computed on the straight-line basis. Estimated useful lives are 3-10 years.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Estimates of the Commission primarily relate to fixed assets' useful lives.

L. New GASB Statement

Statement No. 87, "Leases", increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Management has determined that this Statement has no effect on the financial statements for the year ended June 30, 2022.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Bank Deposits:**

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivisions.

The year-end balance of deposits is as follows:

	<u>Bank Balance</u>	<u>Reported Amount</u>
Cash and cash equivalents	\$ 466,751	\$ 450,146
Certificates of deposit	205,980	205,980
Totals	<u>\$ 672,731</u>	<u>\$ 656,126</u>

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities held by the Commission's agent in its name. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the Commission's agent.

At June 30, 2022, the Commission's deposits were FDIC insured and therefore adequately collateralized in accordance with state law.

**Investments:**

State statutes authorize the Commission to invest in obligations of the U.S. Treasury, agencies and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

As a means of limiting its exposure to fair value losses arising from interest rates, the Commission's investment policy limits investments to securities with less than six months from the date of purchase unless the investment is matched to a specific cash flow. Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission's investment policy requires the application of the prudent-person rule. The policy states, *investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence*



**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**

Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 2 – DEPOSITS AND INVESTMENTS (Cont.)**

*exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Primary emphasis shall be placed upon the safety of such funds in an effort to minimize risk while earning maximum returns.* The Commission's investment policy limits investments to those discussed earlier in this note.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

A reconciliation of deposits and investments as shown on the Statement of Net Position is as follows:

Reported amount of deposits	\$	656,126
Reported amount of investments		-
 Total	 \$	 656,126
 Cash	 \$	 450,146
Investments		205,980
 Total	 \$	 656,126

**NOTE 3 – CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022
Scenic Byways signage/video	\$ 59,029	\$ -	\$ -	\$ 59,029
Office furniture and equipment	44,022	-	-	44,022
	103,051	-	-	103,051
Less accumulated depreciation	(70,373)	(9,520)		(79,893)
 Totals	\$ 32,678	\$ (9,520)	\$ -	\$ 23,158

The Commission does not own any capital assets not subject to depreciation.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**

Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 4 – COMPENSATED ABSENCES**

Employees of the Commission are granted from 12 to 21 days of vacation leave each year, depending on their length of service and position. Upon separation of employment, employees are compensated for accumulated vacation leave at the employee's current rate of pay. Employees of the Commission are granted 12 to 18 days of sick leave each year; however, only the Executive Director is compensated for accumulated sick leave upon separation of employment. No employee is eligible for any vacation or sick time before his or her first three months of continuous employment. As of June 30, 2022, employees have accumulated \$26,882 of employee leave benefits.

**NOTE 5 – PAYCHECK PROTECTION PROGRAM**

On April 9, 2021, after approval by the Louisiana Bond Commission, the Commission received a \$60,363 loan from a bank under the Paycheck Protection Program (PPP) of the U.S. Small Business Administration (SBA). As the Commission met certain program guidelines, such loan was fully forgiven and is included as "Other income" on the accompanying Statement of Activities.

**NOTE 6 – STATE OF LOUISIANA GRANT**

During the year, the Commission received a grant from the State of Louisiana in connection with the Louisiana Tourism Revival Fund. The Commission received \$223,486 to replace loss revenues as a result of the pandemic and to promote tourism within the area served by the Commission.

**NOTE 7 – RETIREMENT PLAN**

All full-time employees are eligible to participate in the Commission's 457(b) Plan as of his/her first day of employment with the employer. The plan is a tax-deferred retirement plan, permissible for state and local governments under IRC Section 501. The normal retirement age under the Plan is 65. Employers or employees through salary reductions may contribute up to the IRC 402(g) limit of \$20,500 on behalf of participants under the plan. During the year, the Commission contributed \$35,896 to the Plan on behalf of participants.

**NOTE 8 – COMPENSATION OF BOARD MEMBERS**

Members of the Commission's Board serve without compensation.

**NOTE 9 – POST-EMPLOYMENT BENEFITS**

Other than the retirement plan discussed in Note 7, the Commission does not offer post-retirement benefits to their employees.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**

Notes to Financial Statements  
Year Ended June 30, 2022

**NOTE 10 –LEASE AGREEMENT**

The Commission entered into a three-year lease agreement with an unrelated party for the right to use office space to conduct its operations in LaPlace, Louisiana. Monthly payments were due until lease expiration on June 30, 2022. Total rent expense incurred related to this agreement for the year ended June 30, 2022 is \$24,000. The lease agreement was not extended.

**NOTE 11 – RISK MANAGEMENT**

The Commission is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to the public; and natural disasters for which the Commission carries commercial insurance or other insurance for the losses to which it is exposed. The Commission's premiums for general liability are based on various factors such as its operations and maintenance budget, exposure and claims experience.

**NOTE 12 – SUBSEQUENT EVENT**

Subsequent events were evaluated through December 8, 2022, which is the date the financial statements were available to be issued, and it was determined that the following event occurred which requires disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

On July 1, 2022 the Commission entered into a lease agreement with an unrelated party for office space from which to conduct its activities. The lease is for a three year term ending on June 30, 2025 and requires monthly payments of \$3,200. Minimum future payments related to this lease are:

<u>Year Ended June 30,</u>	
2023	\$ 38,400
2024	38,400
2025	38,400
	<u>\$ 115,200</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Budgetary Comparison Schedule  
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Revised Budget Over/(Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Parish taxes	\$ 1,050,000	\$ 1,050,000	\$1,139,248	\$ 89,248
State appropriation	225,000	225,000	201,547	(23,453)
Grant income	80,000	80,000	224,236	144,236
Interest income	-	-	2,369	2,369
Payroll Protection Program	-	-	60,363	60,363
Other	21,000	21,000	9,045	(11,955)
<b>TOTAL REVENUES</b>	<u>1,376,000</u>	<u>1,376,000</u>	<u>1,636,808</u>	<u>260,808</u>
<b>EXPENDITURES</b>				
Other services and charges	846,300	846,300	719,674	(126,626)
Personnel services	392,540	392,540	415,558	23,018
Supplies and materials	43,500	43,500	53,362	9,862
<b>TOTAL EXPENDITURES</b>	<u>1,282,340</u>	<u>1,282,340</u>	<u>1,188,594</u>	<u>(93,746)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	93,660	93,660	448,214	354,554
<b>FUND BALANCE, beginning</b>	<u>269,631</u>	<u>269,631</u>	<u>269,631</u>	<u>-</u>
<b>FUND BALANCE, ending</b>	<u>\$ 363,291</u>	<u>\$ 363,291</u>	<u>\$ 717,845</u>	<u>\$ 354,554</u>

See Independent Auditor's Report.

**SUPPLEMENTARY INFORMATION**

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Schedule of Expenditures - General Fund  
Year Ended June 30, 2022

**Other Services and Charges**

Professional fees	\$ 353,798
Advertising	86,818
Travel, entertainment, and meals	45,076
Dues	43,287
Repairs and maintenance	26,131
Trade show registration	25,804
Lease	24,000
Accounting fees	21,560
Sponsorships	20,148
General insurance	18,895
Familiarization tours	18,864
Board meeting expenses	9,240
Utilities	7,344
Training and development seminar	7,187
Other	5,954
Telephone	3,823
Rental of copy machine	1,117
Printing and production	320
Public relations	308
	719,674
Total other services and charges	719,674

**Personnel Services**

Salaries and payroll taxes	343,260
Employee benefits	72,298
	415,558
Total personnel services	415,558

**Supplies and Materials**

Office supplies and expenses	36,636
Promotional items	15,830
Postage	896
	53,362
Total supplies and materials	53,362

<b>TOTAL EXPENDITURES</b>	<b>\$ 1,188,594</b>
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**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Schedule of Compensation, Benefits, and Other  
Payments to the Executive Director  
Year Ended June 30, 2022

**Agency Head Name:** John "Jay" Robichaux, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 110,000
Membership fees	-
Benefits - insurance	-
Deferred compensation	-
Miscellaneous	-
Service fees	-
Per diem	-
Office supplies	-
Car allowance/automobile expense	-
Cell phone	-
Registration fees	1,970
Reimbursements	565
Benefits - retirement	877
Benefits - other	-
Vehicle provided by the government	-
Conference travel	8,544
Continuing professional education fees	1,769
Housing	-
Special meals	-

This schedule is used to satisfy the reporting requirements of 24:513(A)(3).



**SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

**Martin  
and  
Pellegrin**

103 Ramey Road  
Houma, Louisiana 70360

*Certified Public Accountants  
(A Professional Corporation)*

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners  
River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana  
LaPlace, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the government activities and each major fund of River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 8, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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

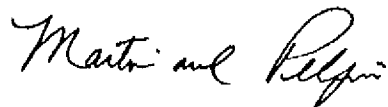
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.



Houma, Louisiana  
December 8, 2022

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Schedule of Findings and Responses  
Year Ended June 30, 2022

**Section I – Summary of Auditor’s Results**

1. The auditor’s report expresses a unmodified opinion on the financial statements of the River Parishes Convention, Tourist, & Visitors Commission.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. No instances of noncompliance and other matters were noted that would be required to be reported in accordance with *Government Auditing Standards*.
4. A management letter was not issued.

**Section II – Financial Statement Findings**

No findings material to the basic financial statements of the Commission, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

**Section III – Internal Control Findings**

This section is not applicable.

**Section IV – Findings and Questioned Costs – Major Federal Award Program Audit**

This section is not applicable.

**REPORTS BY MANAGEMENT**

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Schedule of Prior Findings and Resolution Matters  
Year Ended June 30, 2022

Note: Prior findings relate to the June 30, 2019, 2020 and June 30, 2021 audit engagements.

**Section I – Internal Control and Compliance Material to the Financial Statements**

**2019-002 – Payment Made Without Contractual Relationship**

Condition: Pursuant to a Request for Proposal, the Commission entered into a Tourism Marketing Agreement, which expired on June 30, 2019, with an advertising agency (Agency) whereby the Agency was obligated to provide professional services (as such not subject to Louisiana Public Bid Law) including advertising, media buying, graphic design, travel research, creative direction and management, branding, and website design and maintenance. As part of the agreement the Commission was obligated to the Agency for all media and third-party costs incurred by the Agency in fulfilling its contractual responsibilities. Under the terms of the contract, the Agency submitted a \$20,254.98 invoice dated June 14, 2019 to the Commission for April, May, and June 2019 services provided and third-party costs incurred. On June 17, 2019 a third-party vendor of the Agency (providing media, advertising, and related expenses for the benefit of the Commission) notified the Commission's Executive Director that the Agency was delinquent in making payments to the vendor in the amount of \$25,970. By resolution the Executive Director is authorized to enter into any obligation less than \$2,500 with a duration less than twelve months. That same resolution authorizes the Executive Director to enter into obligations greater than \$2,500 with written authorization from the Commission's Chairwoman or Treasurer. Because of the third-party vendor notification of \$25,970 of delinquent invoices, the Commission's Chairwoman approved payment of \$20,254.09 to the third-party vendor "in lieu" of payment to the Agency. To date, the Agency has sent communication to the Commission requesting payment but has not initiated available legal remedies.

Recommendation: The Commission should make formal demand that the third-party vendor return the \$20,255 incorrect payment to the Commission. Upon receipt such funds should be immediately paid to the Agency. Also, to avoid future similar issues, the Commission should address its policy which allows the Chairwoman or Treasurer to approve obligations of an unlimited amount. A dollar threshold should be established whereby approval is required by resolution of the full Board of Commissioners in a public meeting.

Planned Action: At the regular meeting of the Board of Commissioners on October 16, 2019, a motion was passed to request that the Parish of St. John District Attorney, the Commission's legal representative, assign counsel to demand the recovery of funds. Upon receipt, payment will be to the proper party. We will also consider changes to our policy which presently allow the Chairwoman or Treasurer to authorize obligations of an unlimited amount.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Schedule of Prior Findings and Resolution Matters  
Year Ended June 30, 2022

2019-002 – Payment Made Without Contractual Relationship (Cont.)

Status: Resolved. Legal counsel was retained by the Commission to pursue the return of funds. Suit has been filed in the 19<sup>th</sup> Judicial Court for the State of Louisiana and is in the discovery phase.

2020-001 and 2021-001 – Budget Amendment

Statement of Condition: The Commission amended its budget during the year when actual expenditures exceeded budgeted expenditures; however, actual expenditures exceeded budgeted expenditures by greater than 5% at year end.

Recommendation: We recommend that the Commission adopt procedures that will require it to monitor budget to actual revenue and expenditures at more frequent intervals and to amend the budget when a 5% or greater unfavorable variance in revenues or expenditures is identified.

Planned Action: The Commission will implement the recommendation as detailed above.

Status: Resolved.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.

**River Parishes Convention, Tourist,  
& Visitors Commission  
State of Louisiana**  
Management's Corrective Action Plan for Current Year Findings  
Year Ended June 30, 2022

**Section I – Internal Control and Compliance Material to the Financial Statements**

This section is not applicable.

**Section II – Internal Control and Compliance Material to Federal Awards**

This section is not applicable.

**Section III – Management Letter**

This section is not applicable.



**STATEWIDE AGREED-UPON PROCEDURES**

**Martin  
and  
Pellegrin**

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(A Professional Corporation)*

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners  
River Parishes Convention, Tourist, & Visitors Commission  
State of Louisiana  
Laplace, Louisiana

We 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, 2021 through June 30, 2022. River Parishes Convention, Tourist, & Visitors Commission's management is responsible for those C/C areas identified in the SAUPs.

River Parishes Convention, Tourist, & Visitors Commission 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, 2021 through June 30, 2022. 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 described on pages 34-51.

We were engaged by River Parishes Convention, Tourist, & Visitors Commission 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 those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of River Parishes Convention, Tourist, & Visitors Commission and 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 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.

A handwritten signature in black ink, appearing to read "Martin A. Pappas". The signature is written in a cursive style with a large initial 'M' and 'P'.

Houma, Louisiana  
December 8, 2022

## **River Parishes Convention, Tourist, & Visitors Commission**

### **Laplace, Louisiana**

Schedule of Procedures and Associated Findings of the  
Statewide Agreed-Upon Procedures  
Year Ended June 30, 2022

The required procedures and our findings are as follows:

Procedures performed on the Commission's written policies and procedures:

#### **Written Policies and Procedures**

1. Obtain and inspect the Commission's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:

a. Budgeting, including preparing, adopting, monitoring, and amending the budget.

Performance: Obtained and read the written policy for budgeting and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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.

Performance: Obtained and read the written policy for purchasing and found it to contain all requirements above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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.

Performance: Obtained and read the written policy for receipts and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**River Parishes Convention, Tourist, & Visitors Commission**

**Laplace, Louisiana**

Schedule of Procedures and Associated Findings of the

Statewide Agreed-Upon Procedures

Year Ended June 30, 2022

- 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(s) rate of pay or approval and maintenance of pay rate schedules.

Performance: Obtained and read the written policy for payroll and personnel and found it to contain the requirements listed above.

Exceptions: The approval process for employee(s) rate of pay is not included in the policy.

Management's response: Management will consider adding a provision to its policy related to the employee pay rate approval process.

- 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.

Performance: Obtained and read the written policy related to contracting and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- g. Credit Cards, 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.

Performance: Obtained and read the written policy related to credit cards and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the travel and expense reimbursement policy and found it contained all requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

**River Parishes Convention, Tourist, & Visitors Commission**

**Laplace, Louisiana**

Schedule of Procedures and Associated Findings of the  
Statewide Agreed-Upon Procedures  
Year Ended June 30, 2022

Performance: Obtained and read the written policy related to ethics and found it to contain the requirements listed above.

Exceptions: The policy does not include a requirement that documentation be maintained to demonstrate that employees/officials were notified of changes to the ethics policy.

Management's response: Management will consider adding a provision to its policy requiring that such documentation be maintained.

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

Performance: Obtained and read written policy for debt service and found it to contain the requirements listed above.

Exceptions: As the Commission has no debt, it has no debt service policy.

Management's response: Not applicable.

- 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.

Performance: Obtained and read written policy for information technology disaster recovery/business continuity and found it to contain the requirements listed above.

Exceptions: The policy does not address the frequency of backups, periodic testing of backup restoration, and the use of antivirus software.

Management's response: Management indicated that such policies are enacted and will be added to the written policy.

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

Performance: Obtained and read written policy for sexual harassment and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

## **River Parishes Convention, Tourist, & Visitors Commission**

### **Laplace, Louisiana**

Schedule of Procedures and Associated Findings of the

Statewide Agreed-Upon Procedures

Year Ended June 30, 2022

### **Board or Finance Committee**

2. Obtain and inspect the board 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) Observe that the board 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.

Performance: Determined that the board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document except for the below.

Exceptions: The September 2021 board meeting was not held due to the effects of Hurricane Ida.

Management's response: Not applicable.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund.

Performance: Determined whether the minutes referenced or included monthly budget-to-actual comparisons.

Exceptions: The minutes include reference to the presentation of financial statements, but budget-to-actual financial statements are not mentioned in the minutes.

Management's response: Management indicated that future Board of Commissioner minutes will include reference to budget-to-actual financial statements.

- c) 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.

Performance: Determined that the unassigned fund balance in the general fund did not have a negative balance.

### **Bank Reconciliations**

3. 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 four additional accounts (or all accounts if less than five). Randomly

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select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;

Performance: Determined that randomly selected bank statements were reconciled within two months of the related statement closing date.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation;

Performance: Inspected documentation for management approvals of each randomly selected bank reconciliation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Performance: Determined that there were no items outstanding for more than 12 months as of the end of the statement closing date.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

### **Collections**

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

Performance: Observed the listing of deposit sites from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.



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Management's response: Not applicable.

5. 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, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:

Performance: Observed the listing of collection locations from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Performance: Determined that no cash drawers/registers are shared by employees.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation to the deposit.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees preparing/making bank deposits.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Each employee responsible for collecting cash is not 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.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees posting collection entries to the general ledger or subsidiary ledgers.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) The employee responsible for reconciling cash collections to the general ledger

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and/or subsidiary ledgers, by revenue source and/or agency fund additions, is not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees reconciling cash collections to the general ledger and/or subsidiary ledgers.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

6. Observe 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 enforced during the fiscal period.

Performance: Determined whether employees who have access to cash are covered by a bond or insurance policy for theft.

Exceptions: The Commission does not have such a bond in place.

Management's response: The Commission will purchase such a bond.

7. Randomly select two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Performance: Determined that sequentially pre-numbered receipts are not required for the type of deposits that are received at the Commission.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected deposits from two random deposit dates to determine if they had collection documentation that agreed to the respective deposit slips. Noted that collections were supported by adequate documentation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Performance: Inspected deposits from two random deposit dates to determine if the deposit slips agreed to the actual deposits per the bank statements.

Exceptions: There were no exceptions noted.

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Management's response: Not applicable.

- d) Observe that the deposit was made within one business day of receipt at the collection location.

Performance: Determined if deposits from two random dates were deposited within one business day of receipt.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- e) Trace the actual deposit per the bank statement to the general ledger.

Performance: Inspected deposits from two random deposit dates to determine if the deposits per the bank statements agree to the general ledger.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

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

Performance: Obtained a listing of locations that processed payments for the fiscal period from management and received management's representation in a separate letter. Determined that only one location processed payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

9. For each location selected under #8 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, 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/making the purchase.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for initiating, approving, and making purchases.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for processing and approving payments to vendors.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- 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.

Performance: Inspected policy manual and inquired of management as to separation of duties related to vendor files.

Exceptions: The Executive Director process payments and adds/modifies vendors.

Management's response: Management indicated that these functions will be segregated when it is cost beneficial to do so.

- 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.

Performance: Inquired of management to determine if the employee responsible for processing payments mails those respective payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

10. For each location selected under #8 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 five disbursements for each location, obtain supporting documentation for each transaction and:

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representations in a separate letter. Randomly selected five disbursements using a random number generator for check numbers to test the requirements below.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Observe that the disbursement matched the related original itemized invoice and

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that supporting documentation indicates that deliverables included on the invoice were received by the entity.

Performance: Determined that the five random disbursements matched their respective original invoices and that the invoices indicate that deliverables were received by the entity.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the disbursement documentation included evidence of segregation of duties tested under #9, as applicable.

Performance: Determined whether the documentation for the five random disbursements gave evidence of the segregation of duties tested under #9 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

Performance: Obtained a listing of all active credit cards (including the card numbers and the person in possession of the card) and management's representation that the listing is complete.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card, obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Performance: Randomly selected five credit cards for testing; randomly

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selected one month for each credit card and determined that supporting documentation was properly reviewed and approved in writing by someone other than the authorized user and that no finance charges or late fees were assessed.

Exceptions: On three credit cards tested, interest and/or late charges were assessed.

Management's Response: Management will ensure that all credit card payments are timely made.

13. Using the monthly statements or combined statements selected under #12 above, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions. 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.

Performance: For the statements selected for testing in #12, randomly selected ten transactions from each and determined that the charges were supported by an original, detailed, itemized receipt which included written documentation of business purpose and individuals participating in the meals, if applicable.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

**Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

14. 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 five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

Performance: Obtained a list of all travel and related expense reimbursements.

Management's representation of the listing was confirmed in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) 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](http://www.gsa.gov)).

Performance: Determined that travel expenses reimbursed did not exceed per

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diem rates at [www.gsa.gov](http://www.gsa.gov).

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Traced expenses to original itemed receipts, expense reports, and mileage reports.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) 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 policy.

Performance: Reviewed documentation of the business/public purpose for each expense, including name of individuals participating in meal, if applicable.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected each expense reimbursement request to find approval by supervisors and/or board member.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

### Contracts

15. 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. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

Performance: Observed the listing of contracts in effect during the fiscal year from management and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

Performance: Determined that the Commission does not have to comply with the Public Bid Law for any of the selected contracts in place.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law.

Performance: Determined that the selected contracts were approved by the board.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) If the contract was amended, observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

Performance: Determined that selected contracts did not include amendments to the original contracts.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Randomly select one payment from the fiscal period for each of the five 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.

Performance: Inspected the randomly selected invoice and compared to the written contract information to determine that the invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

### **Payroll and Personnel**

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

Performance: Observed the listing of employees and received management's



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representation of completeness in a separate letter. Randomly selected five employees, obtained personnel files, and agreed pay rates to personnel files.  
Exceptions: There were no exceptions noted.  
Management's response: Not applicable.

17. Randomly select one pay period during the fiscal period. For the five employees selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave.

Performance: Determined that all selected employees documented their daily attendance and leave for the selected pay period.  
Exceptions: There were no exceptions noted.  
Management's response: Not applicable.

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

Performance: Determined that the attendance and leave of each employee for the selected pay period was approved by each employee's respective supervisor.  
Exceptions: There were no exceptions noted.  
Management's response: Not applicable.

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

Performance: For the five employees selected, determined that accrued and/or paid leave in the pay period was properly reflected in the Commission's cumulative leave records.  
Exceptions: There were no exceptions noted.  
Management's Response: Not applicable.

- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Performance: For the five employees selected, determined that the pay rate as per the payroll check computation agreed to the pay rate in the personnel file.  
Exceptions: There were no exceptions noted.  
Management's Response: Not applicable

18. Obtain a listing of those employees or officials that received termination payments

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

Performance – Obtained a listing of the employees receiving termination payments and management's written representation that the list is complete. For the two such payments during the year, agreed the hours to the employees' cumulative leave records, agreed the pay rates to the employees' personnel files, and determined that the termination payments agreed to the Commission's policy.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

19. Obtain management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Performance – Obtained management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any related forms have been timely filed.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

### **Ethics**

20. Using the five randomly selected employees from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee selected had completed one hour of ethics training during the fiscal period.

Performance: Observed the ethics course completion certificates for the employees/officials tested.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

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Performance: Determined that there were no changes to the ethics policy during the fiscal period to notify the employees/officials of.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

### **Debt Service**

21. 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 bond/note issued.

Performance: Determined that the Commission has no debt.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

22. 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.

Performance: Obtained a listing of the outstanding debt at the end of the fiscal period and received management's representation of completeness in a separate letter. Inspected debt covenants, obtained supporting documentation for the balance and payments, and agreed the actual balance and payments to the required debt covenants for the one outstanding loan.

Exceptions: As there is no debt, there were no exceptions noted.

Management's response: Not applicable.

### **Fraud Notice**

23. 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.

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

24. Observe that the entity has posted on its premises and website, the notice required

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by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Performance: Inquired and observed such notice posted on the premises and website.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

**Information Technology Disaster Recovery/Business Continuity**

25. Perform the following procedures and verbally discuss the results with management.

Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.

- a) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.
- b) 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 five computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.

Performance – We performed the procedures and discussed the results with management.

**Sexual Harassment**

26. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, 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.

Performance – Observed that the documentation demonstrates each employee tested completed one hour of sexual harassment training during the calendar

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year.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website.

Performance – Review the Commission's website to determine if its sexual harassment policy is posted.

Exceptions – Per review of the Commission's website, the sexual harassment policy is not posted.

Management's Response – Management indicated that the sexual harassment policy will be posted to its website.

28. 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 it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the Commission who have completed the training requirements;
- b) Number of sexual harassment complaints received by the Commission;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Performance – Obtained the Commission's sexual harassment report and determined that it was dated prior to February 1. Determined that the number and percentage of public servants completing the training requirements was disclosed and that no sexual harassment complaints were received.

Exceptions – No exceptions noted.

Management's Response – Not applicable.