

FINANCIAL REPORT
MARRERO-ESTELLE VOLUNTEER
FIRE COMPANY NO. 1
DECEMBER 31, 2024 AND 2023

MARRERO-ESTELLE VOLUNTEER
FIRE COMPANY NO. 1

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INDEPENDENT AUDITOR'S REPORT

June 25, 2025

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Board of Directors
Marrero-Estelle Volunteer Fire
Company No. 1
Marrero, Louisiana

Opinion

We have audited the accompanying financial statements of Marrero-Estelle Volunteer Fire Company No. 1 (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Marrero-Estelle Volunteer Fire Company No. 1 as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Marrero-Estelle Volunteer Fire Company No. 1 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.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 Marrero-Estelle Volunteer Fire Company No. 1's ability to continue as a going concern within one year after the date that the financial statements are available to be 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, 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 Marrero-Estelle Volunteer Fire Company No. 1'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 Marrero-Estelle Volunteer Fire Company No. 1'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025 on our consideration of Marrero-Estelle Volunteer Fire Company No. 1's internal control over financial reporting and 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 our 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 Marrero-Estelle Volunteer Fire Company No. 1's internal control over financial reporting and compliance.

Duplantier, Sharpner, Hogan and Parker, LLP

New Orleans, Louisiana

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

	<u>ASSETS</u>	
	<u>2024</u>	(Restated) <u>2023</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ <u>1,921,111</u>	\$ <u>2,079,246</u>
USE OF ASSETS - NET	<u>1,698,296</u>	<u>1,855,794</u>
OTHER ASSETS		
Deposit - Fire truck	<u>1,122,406</u>	<u>1,122,406</u>
 TOTAL ASSETS	 \$ <u><u>4,741,813</u></u>	 \$ <u><u>5,057,446</u></u>

	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES:		
Accrued payroll and tax liabilities	\$ 39,510	\$ 21,909
Accounts payable	114,144	28,569
Compensated absences	52,363	67,195
Total current liabilities	<u>206,017</u>	<u>117,673</u>
Net Assets:		
Without restrictions	<u>4,535,796</u>	<u>4,939,773</u>
Total net assets	<u>4,535,796</u>	<u>4,939,773</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$ <u><u>4,741,813</u></u>	 \$ <u><u>5,057,446</u></u>

See accompanying notes.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	(Restated) <u>2023</u>
REVENUE:		
Contract revenue:		
Firefighting contract	\$ 2,568,000	\$ 2,568,000
Jefferson Parish insurance rebate	81,588	80,943
Jefferson Parish capital account	54,936	122,406
FEMA proceeds	-	71,304
Interest	104,250	120,198
Insurance dividend	130,300	95,047
Other income	1,093	34,500
Total revenues	<u>2,940,167</u>	<u>3,092,398</u>
EXPENSES:		
Program services - firefighting	3,246,315	3,328,544
Supporting services:		
Management and general	97,829	98,407
Total expenses	<u>3,344,144</u>	<u>3,426,951</u>
Change in net assets	(403,977)	(334,553)
Net assets without donor restrictions, beginning of year	<u>4,939,773</u>	<u>5,274,326</u>
NET ASSETS WITHOUT RESTRICTIONS - END OF PERIOD	<u>\$ 4,535,796</u>	<u>\$ 4,939,773</u>

See accompanying notes.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Firefighting</u>	<u>Management and General</u>	<u>Total</u>
EXPENSES:			
Salaries and benefits	\$ 1,693,653	\$ 55,989	\$ 1,749,642
Insurance - medical	309,705	10,238	319,943
Insurance - liability	348,259	11,513	359,772
Repairs and maintenance	150,843	-	150,843
Depreciation - use of asset	197,665	6,534	204,199
Payroll taxes	140,150	4,633	144,783
Pension contributions	56,538	1,869	58,407
Utilities and telephone	59,244	1,958	61,202
Office expense	51,009	1,686	52,695
Equipment and gear	102,105	-	102,105
Contract services	21,743	719	22,462
Fuel	22,353	-	22,353
Professional services	70,847	2,342	73,189
Supplies	10,036	332	10,368
Travel and conferences	1,904	-	1,904
Uniforms	6,123	-	6,123
Training	3,658	-	3,658
Licenses and fees	480	16	496
TOTAL	<u>\$ 3,246,315</u>	<u>\$ 97,829</u>	<u>\$ 3,344,144</u>

See accompanying notes.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Firefighting</u>	<u>Management and General</u>	<u>(Restated) Total</u>
EXPENSES:			
Salaries and benefits	\$ 1,737,156	\$ 57,427	\$ 1,794,583
Insurance - medical	336,604	11,127	347,731
Insurance - liability	299,418	9,898	309,316
Repairs and maintenance	277,754	-	277,754
Depreciation - use of asset	198,673	6,568	205,241
Payroll taxes	140,570	4,647	145,217
Pension contributions	94,187	3,114	97,301
Utilities and telephone	60,492	2,000	62,492
Office expense	46,835	1,548	48,383
Equipment and gear	35,279	-	35,279
Contract services	26,863	888	27,751
Fuel	24,019	-	24,019
Professional services	21,426	708	22,134
Supplies	9,666	320	9,986
Travel and conferences	8,040	-	8,040
Uniforms	4,367	-	4,367
Loss on disposal	4,090	135	4,225
Training	2,278	-	2,278
Licenses and fees	827	27	854
TOTAL	\$ <u>3,328,544</u>	\$ <u>98,407</u>	\$ <u>3,426,951</u>

See accompanying notes.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	(Restated) <u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (403,977)	\$ (334,553)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation - use of asset	204,199	205,241
Loss on disposal of asset	-	4,225
Increase in accounts payable	85,575	28,569
Increase in accrued payroll and tax liabilities	17,601	2,069
Decrease in compensated absences	<u>(14,832)</u>	<u>(1,439)</u>
Net cash used by operating activities	<u>(111,434)</u>	<u>(95,888)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Deposit on fire truck	-	(122,406)
Acquisition of equipment (use of asset)	<u>(46,701)</u>	<u>(9,905)</u>
Net cash used by investing activities	<u>(46,701)</u>	<u>(132,311)</u>
NET DECREASE IN CASH	(158,135)	(228,199)
Cash at beginning of year	<u>2,079,246</u>	<u>2,332,100</u>
CASH AT END OF YEAR	<u>\$ 1,921,111</u>	<u>\$ 2,079,246</u>

See accompanying notes.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

ORGANIZATION:

Marrero-Estelle Volunteer Fire Company No. 1 (the Company) was established in 1951 as a non-profit entity to provide firefighting and rescue service to a designated area of the Eighth Fire District on the West Bank of Jefferson Parish, Louisiana. In addition, the Company provides fire code inspections for businesses within its district, as well as firefighting and rescue training for its members. The Company maintains three fire stations. The Company's main source of revenue is a fire protection contract with Jefferson Parish effective for the period December 1, 2017 through December 1, 2027. The contract was adopted by the Jefferson Parish Council on November 15, 2017 by resolution number 130379.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

Financial Statement Presentation:

The Company is required to report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly two classes of net assets and changes therein are classified and reported as follows:

- Net assets without donor restrictions – net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net assets with donor-imposed restrictions – net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. As of December 31, 2024 and 2023, the Company had only net assets without donor restrictions.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Allocation of Expenses:

The cost of providing programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses, which are easily and directly associated with firefighting or general and administrative, are charged directly to that functional area. Certain other expenses have been allocated to firefighting services and general and administrative based on time devoted by the fire department's staff.

General and administrative consists of general administrative expenses incurred.

Revenue:

Substantially all of the Company's revenue is derived from a contract with Jefferson Parish to provide firefighting and rescue services to the designated area of the Fire Protection District No. 8 and is considered to be an exchange transaction within the scope of ASC Topic 606, *Revenue from Contracts with Customers*. The revenue is recognized over time as the performance obligation is satisfied.

In addition, the Company routinely receives revenue from insurance rebates. The amount is received annually from the State of Louisiana through Jefferson Parish. The amount received is based on the number of homes within the Company's district.

Income Taxes:

The Company is exempt from income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit organization and, accordingly, the financial statements do not reflect a provision for income taxes. The Company's Federal Return of Organization Exempt from Income Tax (990) for 2024, 2023 and 2022 are subject to examination by the IRS, generally, for three years after they were filed.

Cash and Cash Equivalents:

For purposes of the Statement of Cash Flows, the Company considers cash in operating bank accounts, demand deposits, and cash on hand with a maturity of three months or less as cash and cash equivalents.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of Assets:

The Company entered into a contract with Jefferson Parish in 2017 to provide fire protection services for the Eighth Fire District of Jefferson Parish. Per the contract, any capital assets purchased with funds received from the contract or received from Jefferson Parish are owned by Jefferson Parish. In addition, any capital asset required to be titled will be titled in the name of Jefferson Parish. Capital assets not owned by the District or capital assets not titled in the name of the Company, but are used by the Company are reported in the Statement of Net Assets as a Use of Asset and contract revenue in the Statement of Activities. Capital assets used by the Company consist mainly of buildings, fire trucks, equipment and furniture. As the capital assets are used, the value of the asset is reduced systematically over the life of the asset as follows:

Vehicles	5 - 7 years
Furniture and fixtures	3 - 10 years
Firefighting and rescue equipment	5 - 10 years
Buildings and improvements	7 - 40 years

Use of Estimates:

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

2. CASH:

At December 31, 2024 and 2023, the Company maintained cash balances in a local bank. The bank balances totaled \$1,936,219 and \$2,087,807, respectively and the book balance totaled \$1,921,111 and \$2,079,246, respectively. Included in the book balances is petty cash of \$200 for both 2023 and 2024. All funds, besides petty cash, are insured through a promontory insured cash sweep. The promontory insured cash sweep (ICS) is used to spread the Company's cash among other banks within the promontory network so no balances at any one bank are above FDIC coverage.

3. DEPOSIT – FIRE TRUCK:

A deposit of \$1,000,000 was made on the purchase of a new Pierce-Custom Impel Rescue vehicle in 2022. The remaining balance of \$122,406 was paid in 2023. The total deposit of \$1,122,406 was received from the Eighth Fire District of Jefferson Parish's BP fund. The fire truck was placed in service in January 2025.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

4. USE OF ASSETS:

During 2017, the Company entered into a contract with Jefferson Parish to provide firefighting services. As stipulated in the contract, any acquisition of furniture, equipment, apparatus, immovable property or buildings by the Company with funds from the contract or any acquisitions prior to the contract with Jefferson Parish shall be the property of Jefferson Parish.

In addition, if the asset is legally required to be titled, shall be titled in the name of Jefferson Parish and not in the name of the Company. The contract also states that in the event the Company should cease operations voluntarily for whatever reason during the term of the agreement or be removed for just cause by Jefferson Parish all buildings, equipment or apparatus purchased with or through bond proceeds, appropriations from Jefferson Parish general and special revenue funds or contract consideration shall become (or remain if already titled in Jefferson Parish's name) the property of Jefferson Parish. These assets are reported as a use of asset on the statements of financial position and depreciated over the useful life of the asset.

Below is a summary of the Company's use of assets at December 31, 2024 and 2023:

	<u>January 01, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2024</u>
Land	\$ 153,000	\$ -	\$ -	\$ 153,000
Buildings and improvements	2,076,095	39,730	-	2,115,825
Vehicles	3,376,296	-	-	3,376,296
Machinery and equipment	295,508	-	-	295,508
Furniture and fixtures	106,745	6,971	-	113,716
	<u>6,007,644</u>	<u>46,701</u>	<u>-</u>	<u>6,054,345</u>
Less accumulated depreciation	<u>4,151,850</u>	<u>204,199</u>	<u>-</u>	<u>4,356,049</u>
Net use of assets	<u>\$ 1,855,794</u>	<u>\$ (157,498)</u>	<u>\$ -</u>	<u>\$ 1,698,296</u>

	<u>January 01, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2023</u>
Land	\$ 153,000	\$ -	\$ -	\$ 153,000
Buildings and improvements	2,076,095	-	-	2,076,095
Vehicles	3,376,296	-	-	3,376,296
Machinery and equipment	306,097	9,905	20,494	295,508
Furniture and fixtures	137,965	-	31,220	106,745
	<u>6,049,453</u>	<u>9,905</u>	<u>51,714</u>	<u>6,007,644</u>
Less accumulated depreciation	<u>3,994,098</u>	<u>205,241</u>	<u>47,489</u>	<u>4,151,850</u>
Net use of assets	<u>\$ 2,055,355</u>	<u>\$ (195,336)</u>	<u>\$ 4,225</u>	<u>\$ 1,855,794</u>

The use of assets is depreciated systematically over the life of the asset using the straight-line basis. Depreciation expense for the years ended December 31, 2024 and 2023 totaled \$204,199 and \$205,241, respectively.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

5. DONATED SERVICES:

Amounts have not been reflected in the financial statements for donated services because the value of these services was not readily determinable. All members of the Board of Directors and the Fire Chief serve without compensation.

6. COMPENSATED ABSENCES:

The Company's employees accrue vacation at varying rates based on their term of service. At December 31, 2024, employees accumulated a total of \$52,363 of unused vacation. At December 31, 2023, employees accumulated a total of \$67,195 of unused vacation. Unused accumulated vacation is paid on each employee's annual anniversary date.

7. EMPLOYEE BENEFIT PLAN:

During 2022 the Company switched from a SIMPLE IRA to a traditional 401k retirement plan for all eligible employees. The Plans are both defined contribution salary reduction plans. Under the Plan, the Company matches the employee's salary contribution up to 3% for deferral rates less than 4% of compensation. If the employee contributes 5% or greater the match is 4% of the employees' compensation. The maximum annual employee contribution allowed by the IRS was \$23,000 and \$22,500 for December 31, 2024 and 2023 respectively. Additional catch up contributions of \$7,500 for those at least age 50 was allowed for both years ended December 31, 2024 and 2023. For the years ended December 31, 2024 and 2023, employees contributed \$145,832, and \$153,167 and the Company contributed \$58,407 and \$97,301 to the plan, respectively.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The Company manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As of December 31, 2024 and 2023, financial assets available for expenses within one year of the statement of financial position date consist of cash in the amount of \$1,921,111 and 2,079,246 respectively.

9. EXPENSES PAID BY OTHERS:

The full-time firefighters of the Company receive supplemental pay from the State of Louisiana under the provisions of L.R.S. 33:2002. The amount of pay received varies based on years of service. The supplemental funds are paid directly to the firefighters. The Company pays the employer's portion of social security and Medicare taxes on these wages. The supplemental wages are recorded by the Company as both earnings and deductions for the same amount, as such there is no effect on the financial statements. The amount of supplemental pay paid to firefighters during the years ended December 31, 2024 and 2023 was \$131,861 and \$155,544, respectively.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

10. ECONOMIC DEPENDENCY, FIRE PROTECTION CONTRACT:

Substantially all of the Company's support is derived from funds provided by Jefferson Parish. The Company entered into a contract with Jefferson Parish, effective December 1, 2017 through December 1, 2027, under which the Company received \$2,400,000 annually (\$200,000 monthly). Beginning March 2022 support increased by \$14,000 per month. Of the \$14,000, \$10,000 is remitted directly to Marrero-Estelle, with the remaining \$4,000 remitted to the Eighth Fire District combined fund. For the years ended December 31, 2024 and 2023, the Company received \$2,568,000 and \$2,568,000, respectively, from Jefferson Parish to fund operational costs. The Company receives funding from fire insurance rebates which are derived from fire insurance policies within the Eighth Fire District of Jefferson Parish. The Company received \$81,588 and \$80,943 during the years ended December 31, 2024 and 2023, respectively. The Company received \$1,000,000 from Jefferson Parish to be used as a deposit on a fire truck in 2022, and an additional \$122,406 to complete the purchase in 2023. Management is not aware of any plans on the part of Jefferson Parish to terminate the contract.

11. RESTATEMENT:

The 2023 financial statements have been restated to correct an error related to an insurance payable originally recorded in 2022. The accrual of \$24,655 was not reversed upon payment in 2023, resulting in an overstatement of liabilities and insurance expense as of December 31, 2023.

12. DATE OF MANAGEMENT'S REVIEW:

Subsequent events have been evaluated by management through June 25, 2025, which is the date that the financial statements were available to be issued.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
DECEMBER 31, 2024

Agency Head Name: Blake Hunter, Fire Chief (Volunteer) January 1, 2024 – May 1, 2024

Purpose		
Benefits	\$	-
Meals		-
Per diem		-
Salary		-
Travel		-
Unvouchered expenses		-
Vehicle allowance		-
Total	\$	<u>-</u>

Agency Head Name: Daniel Danos, Fire Chief (Volunteer) - May 1, 2024 – December 31, 2024

Purpose		
Benefits	\$	-
Meals		-
Per diem		-
Salary		-
Travel		-
Unvouchered expenses		-
Vehicle allowance		-
Total	\$	<u>-</u>



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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*

June 25, 2025

To the Board of Directors
Marrero-Estelle Volunteer Fire
Company No. 1
Marrero, 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 Marrero-Estelle Volunteer Fire Company No. 1 (a Louisiana nonprofit organization), which comprise the statement of financial position as December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marrero-Estelle Volunteer Fire Company No. 1's (the Company) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of Marrero-Estelle Volunteer Fire Company No. 1's internal control.

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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 a material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompany schedule of findings we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We considered the deficiency described in the accompanying schedule of findings as item 2024-02 to be a material weakness.

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. We considered the deficiency described in the accompany schedule off findings as item 2024-01 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marrero-Estelle Volunteer Fire Company No. 1's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2024-03.

Marrero-Estelle Volunteer Fire Company No 1.'s Response to Audit Findings

Government Auditing Standards requires the auditor to perform limited procedures on Marrero-Estelle Volunteer Firm Company No 1.'s response to the findings identified in our audit and described in the accompanying schedule of findings. Marrero-Estelle Volunteer Firm Company No 1.'s response was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Company'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 Company's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Sharpman, Hogan and Grady, LLP
New Orleans, Louisiana

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY, NO. 1
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of Marrero-Estelle Volunteer Fire Company No. 1 for the year ended December 31, 2024 was unmodified.
2. Internal Control
Material weakness: 2024-02
Significant deficiency: 2024-01
3. Compliance and Other Matters: 2024-03

FINDINGS REQUIRED TO BE REPORTED UNDER GOVERNMENTAL AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA:

2024-01 – Fixed Assets

As of year-end the Company has not completed a physical inventory of fixed assets. The Company should perform an annual inventory count of fixed assets and reconcile to the general ledger. Not performing the inventory count could result in the overstatement or understatement of fixed assets on the Company's general ledger. We recommend the Company perform a physical inventory count of all fixed assets owned by Jefferson Parish.

Management's response

We are currently in the process of tagging and recording all fixed assets at the station.

2024-02 – Bank Reconciliations:

During our audit it was noted that the year-end cash reconciliations, reported outstanding reconciling items that were not been adequately researched or resolved which resulted in a material misstatement of cash balances. The outstanding items continued to appear on the bank reconciliation month after month without follow-up or clearance. Reconciling items should be reviewed and resolved timely to ensure the accuracy and integrity of cash balances reported in the financial statements. Failure to timely resolve outstanding reconciling items increases the risk of undetected errors or irregularities in the cash balances. It may also result in misstated financial information and a lack of accountability in the handling of public funds. We recommend that management implement a formal review process to investigate and resolve all reconciling items in a timely manner.

Management's response

Kevin Coleman, board president, noticed a discrepancy in bank reconciliation in the transition of administrative employees during 2004. The issue has since been resolved.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY, NO. 1
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

FINDINGS REQUIRED TO BE REPORTED UNDER GOVERNMENTAL AUDITING
STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA: (continued)

2024-03 – Compliance with Jefferson Parish Contract

As required by the contract with Jefferson Parish, the Company did not maintain a schedule of fixed assets owned by Jefferson Parish. In addition, the Company did not properly title fixed assets purchased with funds from the contract with Jefferson Parish in the name of Jefferson Parish. The Company should maintain a fixed asset schedule of all assets owned by Jefferson Parish. Also, all assets purchased with funds from the contract with Jefferson Parish should be titled in the name of Jefferson Parish. Not maintaining a fixed asset schedule of assets owned by Jefferson Parish and not placing assets required to be titled in the name of Jefferson Parish resulted in non-compliance with the contract. We recommend the Company prepare a schedule of fixed assets owned by Jefferson Parish and title all required assets purchased with funds from Jefferson Parish in the name of Jefferson Parish.

Management's response

Marrero Estelle Vol Co No 1 in 2019 sent all original titles to the Jefferson Parish Fire to be retitled. Unfortunately, what the Company was told is that the title company made a mistake and there was confusion on the end of the title company. Marrero Estelle reached out to Jefferson Parish fleet, and they were unable to find any documentation. In 2020 the Company informed the new Jefferson Parish Director of Fire Services of the issue and asked for assistance with no avail. In 2022, the Company again updated the new Director of Fire Services about title situation, with no avail. The current Fire Chief applied for lost titles. All titles still in Marrero Estelle Vol. Fire Co. No. 1's name remain filed at Marrero Estelle.

STATUS OF PRIOR YEAR FINDINGS:

2023-01 – Fixed Assets

The Company did not take a physical inventory of fixed assets. The Company should perform an annual inventory count of fixed assets and reconcile the fixed asset listing to the general ledger. Not performing the inventory count could result in the overstatement or understatement of fixed assets on the Company's general ledger. We recommend the Company perform a physical inventory count of all fixed assets.

This finding has not been resolved. See current year finding 2024-01.

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY, NO. 1
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

STATUS OF PRIOR YEAR FINDINGS: (continued)

2023-02 – Compliance with Jefferson Parish Contract

As required by the contract with Jefferson Parish, the Company did not maintain a schedule of fixed assets owned by Jefferson Parish. In addition, the Company did not properly title fixed assets purchased with funds from the contract with Jefferson Parish in the name of Jefferson Parish. The Company should maintain a fixed asset schedule of all assets owned by Jefferson Parish. Also, all assets purchased with funds from the contract with Jefferson Parish should be titled in the name of Jefferson Parish. Not maintaining a fixed asset schedule of assets owned by Jefferson Parish and not placing assets required to be titled in the name of Jefferson Parish resulted in non-compliance with the contract. We recommend the Company prepare a schedule of fixed assets owned by Jefferson Parish and title all required assets purchased with funds from Jefferson Parish in the name of Jefferson Parish.

This finding has not been resolved. See current year finding 2024-02.

MARRERO-ESTELLE VOLUNTEER FIRE
COMPANY NO. 1

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR
JANUARY 1, 2024–DECEMBER 31, 2024

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

March 31, 2025

Board of Directors
Marrero-Estelle Volunteer Fire Company No. 1
and The Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the year January 1, 2024 through December 31, 2024. Marrero-Estelle Volunteer Fire Company No. 1's management is responsible for the control and compliance areas identified in the SAUPs.

Marrero-Estelle Volunteer Fire Company No. 1 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 year January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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Written Policies and Procedures

1. Obtain and inspected the entity's written policies and procedures and observed whether they addressed each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) Budgeting, including preparing, adopting, monitoring, and amending the budget.
 - 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.
 - c) Disbursements, including processing, reviewing and approving.
 - d) Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - 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.
 - f) Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) Travel and Expense Reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - j) Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- k) Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Upon applying the agreed-upon procedures above, it is noted that there is no documentation maintained to demonstrate that all employees were notified of any changes to the entity's ethics policy and there is no written policy and procedure for information technology disaster recovery/business continuity.

Management's response:

Marrero Estelle Fire Department will develop a policy to update employees in the event that changes are made to the ethics policy. The board will develop written procedures for information technology disaster recovery and business continuity.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the calendar year, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the calendar year, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the calendar year.*

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the calendar year referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Upon applying the agreed-upon procedures above, it is noted that there was no evidence of audit findings being discussed or resolved during board meetings. Additionally, it was noted that there was no discussion of financial activity related to public funds in the March board meeting minutes. Lastly, it is also noted that the board did not meet in May, September, or November; monthly meetings are required by its bylaws.

Management's response:

Management acknowledges the noted findings. Audit findings and financial activity were discussed internally we recognize the importance of documenting these discussions in the board meeting minutes. However, we will ensure that all future audit-related matters and financial activity are addressed and recorded during board meetings. With respect to the absence of board meetings in May, September, and November, these meetings were not held due to a lack of quorum.

Collections (excluding electronic funds transfers)

- 3. Obtain a list of deposit sites for the calendar year where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).

No findings noted as a result of applying the above agreed-upon procedures.

- 4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.

- 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 (e.g., pre-numbered receipts) to the deposit.
- 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.
- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Upon applying the agreed-upon procedures above, one employee is responsible for receiving checks, preparing deposits, depositing funds, and recording transactions on the general ledger.

Management's response:

At this time, it is cost prohibitive for the organization to hire an additional employee to separate these duties. Management has does periodic reviews of bank statements and reconciliations by a separate individual, as well as oversight by management and the Board.

- 5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the calendar year.

No findings noted as a result of applying the above agreed-upon procedures.

- 6. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliation" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

March 31, 2025

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

No findings noted as a result of applying the above agreed-upon procedures.

We were engaged by Marrero-Estelle Volunteer Fire Company No. 1 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 Marrero-Estelle Volunteer Fire Company No. 1 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 results 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 Louisiana Legislative Auditor as a public document.

Duplantier, Sharpman, Hogan and Baker, LLP

New Orleans, Louisiana