

**PARISHWIDE FIRE PROTECTION DISTRICT  
EAST FELICIANA PARISH  
STATE OF LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**JUNE 30, 2023**

Minda B. Raybourn  
Certified Public Accountant  
Limited Liability Company

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

**Parishwide Fire Protection District of East Feliciana Parish**  
**Annual Financial Statements**  
**AS of and for the Year Ended June 30, 2023**  
**With Supplemental Information Schedules**  
**TABLE OF CONTENTS**

	<u>Statement/ Schedule</u>	<u>Page</u>
Independent Auditor's Report		3
Basis Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A	8
Statement of Activities	B	9
Fund Financial Statements		
Balance Sheet, Governmental Funds	C	11
Reconciliation of the Governmental Funds Balance Sheet To the Government-Wide Financial Statement of Net Position	D	12
Statement of Revenue, Expenditures, and Change in Fund Balance	E	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balance of Governmental Funds to the Statement of Activities	F	14
Notes to the Financial Statements		15
Required Supplemental Information Part II		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual Governmental Funds-General Fund	1	32
Other Supplemental Information		
Schedule of Compensation Paid to Board Members	2	34
Schedule of Compensation, Benefits, and Other Payments to Agency Head	3	35
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 <i>Government Auditing Standards</i>		36
Schedule of Findings and Responses		38
Schedule of Prior Year Findings and Responses		40

Minda B. Raybourn  
Certified Public Accountant  
Limited Liability Company  
820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinions**

I have audited the accompanying financial statements of the governmental-type activities of the Parish-Wide Fire Protection District of East Feliciana Parish, a component unit of the East Feliciana Parish Policy Jury, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, of the Parish-Wide Fire Protection District of East Feliciana Parish, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish-Wide Fire Protection District of East Feliciana Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish-Wide Fire Protection District of East Feliciana Parish's ability to continue as a going concern for a reasonable period of time.

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

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic

financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinions on the basic financial statements are not affected by this missing information.

I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

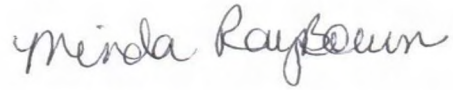
#### *Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish-Wide Fire Protection District of East Feliciana Parish's basic financial statements. The schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the other information listed herein are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated February 28, 2025, on my consideration of the Parish-Wide Fire Protection District of East Feliciana Parish's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with

*Government Auditing Standards* in considering the Parish-Wide Fire Protection District of East Feliciana Parish's internal control over financial reporting and compliance.

A handwritten signature in dark ink that reads "Minda Raybourn". The signature is written in a cursive, flowing style.

Minda Raybourn CPA

Franklinton, LA

February 28, 2025

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Statement A

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

**ASSETS**

Cash and Cash Equivalents	\$ 2,784,961
Investments	386,743
Receivables, Net	-
Prepaid Expenses	125,313
Capital Assets, net of Accumulated Depreciation	2,885,303
Right-to-use Lease Assets, net of Accumulated Amortization	314,676

<b>TOTAL ASSETS</b>	<u><u>6,496,996</u></u>
---------------------	-------------------------

**LIABILITIES**

**Current Liabilities**

Accounts Payable	50,838
Long Term Debt Due Within One Year	149,324

**Noncurrent Liabilities**

Long Term Debt Due In More Than One Year	490,791
--	---------

<b>TOTAL LIABILITIES</b>	<u><u>690,953</u></u>
--------------------------	-----------------------

**NET POSITION**

Net Investment in Capital Assets	2,559,864
Unrestricted	3,246,179

<b>TOTAL NET POSITION</b>	<u><u>\$ 5,806,043</u></u>
---------------------------	----------------------------

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



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
STATEMENT OF ACTIVITIES  
JUNE 30, 2023**

**Statement B**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
General Government	\$ 240,854	\$ -	\$ -	\$ -	\$ (240,854)
Station Activity	1,179,765	-	7,771	101,000	(1,070,994)
Total Governmental Activities	<u>1,420,619</u>	<u>-</u>	<u>7,771</u>	<u>101,000</u>	<u>(1,311,848)</u>
General Revenues and Transfers					
Property Taxes					1,702,518
Fire Protection Taxes					384,345
Gain on Asset Disposition					10,501
Other Revenues					148,559
Interest Earned					29,473
Total General Revenues					<u>2,275,396</u>
Transfers					(9,862)
Total General Revenues and Transfers					<u>2,265,534</u>
<b>Change in Net Position</b>					<u>953,686</u>
<b>Net Positon, Beginning, Restated</b>					<u>4,852,357</u>
<b>Net Positon, Ending</b>					<u>\$ 5,806,043</u>

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

## **FUND FINANCIAL STATEMENTS**

**Statement C**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
BALANCE SHEET  
JUNE 30, 2023**

**ASSETS**

Cash and Cash Equivalents	\$ 2,784,961
Investments	386,743
Receivables, net	-
Prepaid Expenses	125,313

<b>TOTAL ASSETS</b>	<u>3,297,017</u>
---------------------	------------------

**LIABILITIES**

**Current Liabilities**

Accounts Payable	50,838
------------------	--------

<b>TOTAL LIABILITIES</b>	<u>50,838</u>
--------------------------	---------------

**NET POSITION**

Nonspendable	125,313
Assigned to Station Operations	2,908,705
Unassigned	212,161

<b>TOTAL NET POSITION</b>	<u>\$ 3,246,179</u>
---------------------------	---------------------

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

**Statement D**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Total Fund Balances-Total Governmental Funds	\$ 3,246,179
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds	3,199,979
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds	(640,115)
Net Position of Governmental Activities	<u>\$ 5,806,043</u>

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

Statement E

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS  
JUNE 30, 2023**

**REVENUES**

Property Taxes	\$ 1,702,518
Fire Protection Taxes	384,345
Rebates/other Revenues	148,559

<b>TOTAL REVENUES</b>	<u><u>2,235,422</u></u>
-----------------------	-------------------------

**EXPENDITURES**

General Government	240,854
Station Activity:	
Operations	696,345
Debt Service	161,589
Capital Outlay	803,222

<b>TOTAL EXPENDITURES</b>	<u><u>1,902,010</u></u>
---------------------------	-------------------------

**INCOME BEFORE OTHER FINANCING  
SOURCES (USES)**

<u><u>333,412</u></u>
-----------------------

**OTHER FINANCING SOURCES (USES)**

Grants and other Contributions	108,771
Proceeds from Disposal of Capital Asset	10,501
Interest Earned	29,473
Capital Lease	126,817
Transfers to Local Governments	(9,862)

<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><u>265,700</u></u>
---	-----------------------

<b>CHANGE IN FUND BALANCE</b>	599,112
-------------------------------	---------

<b>FUND BALANCE BEGINNING OF YEAR</b>	2,647,067
---------------------------------------	-----------

<b>FUND BALANCE, ENDING OF YEAR</b>	<u><u>\$ 3,246,179</u></u>
-------------------------------------	----------------------------

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

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2023**

Net Change in Fund Balances-Total Governmental Funds	\$ 599,112
--	------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period:

Capital outlays recorded as expenditures in the governmental funds	803,222
Depreciation not reported in governmental funds	(458,347)

Loan and lease proceeds provided current financial resources to Governmental funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of loan and capital lease principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide statements.

This amount represents loans and leases issued during the current period.	(126,817)
---	-----------

This amount represents loans and capital lease principal payments during the current period.	136,516
--	---------

Change in net position of governmental activities	\$ 953,686
---	------------

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

## **NOTES TO FINANCIAL STATEMENTS**

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**INTRODUCTION**

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

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

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

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

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

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



**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

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

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

*Eliminating Internal Activity*

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

*Capitalizing Assets*

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

*Program Revenues*

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

*Indirect Expenses*

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

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

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

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

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

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

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

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

1. The District adopts a budget each year for the general fund.
2. The District's secretary and Fire Chief prepare a proposed budget and submit it to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal. A public hearing was held on June 21, 2021.
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on June 25, 2022.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

approval of the Board of Commissioners. The budget was amended. The amended budget was approved by the Board of Commissioners on June 26, 2023.

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

Total revenues and other sources for the general fund were within five percent of budgeted revenues and other sources. Expenditures and other uses for the general fund were within five percent of budgeted revenues and other sources.

**Cash, Cash Equivalents, and Investments:** Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. All cash and cash equivalents of the District are held in demand or interest-bearing demand deposit accounts.

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

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

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

**Compensated Absences:** The District does not have compensated absences.

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

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

*Net Investment in Capital Assets*

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

*Restricted Net Position*

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

*Unrestricted Net Position*

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

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

*Non-spendable*

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

*Restricted*

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

*Committed*

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

*Assigned*

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

*Unassigned*

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

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

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

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

**NOTE 2 – TAXES**

A special ad valorem tax was levied, assessed and imposed on all taxable property within the Parish of East Feliciana. Approval was granted with a special election held initially on April 20, 1996 with a subsequent renewal in 2009. The tax ends in the year 2023. On December 10, 2022, an election was held to renew the tax; the tax passed. The tax will begin in the year 2024 and end in the year 2038. The authorized millage for the year was 6.25 for a total levy of \$1,692,818. The taxable property valuation totaled \$270,850,809. Collections totaled \$1,702,518.

In accordance with the provisions of La. Revised Statute 40:1502.13, as amended, the District levied a fire protection tax of \$48 on persons owning residential or commercial structures and \$38 on persons owning mobile homes, whether occupied or not, located wholly or partly within the boundaries of the District. This tax is levied on each structure for the purpose of providing fire protection and emergency services. A special election was held on November 4, 2014. The tax began in the year 2012 and ends in the year 2024. On December 10, 2022, an election was held to renew the tax; the tax passed. The tax will begin in the year 2025 and end in the year 2034. The total amount of the fire protection tax collected was \$384,345

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

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At June 30, 2023, the District has deposits (book balances) as follows:

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Interest Bearing Demand Deposits	\$ 1,655,500
Demand Deposits	<u>1,129,461</u>
Total Cash and Cash Equivalents	<u>2,784,961</u>
 Investment at LAMP, Inc.	 386,743
Total Cash and Investments	<u><u>\$ 3,171,704</u></u>

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk as it relates to cash deposits is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2023, the District had \$2,396,928 in deposits (collected bank balances) consisting of demand deposits. The demand deposits are secured from risk by \$250,000 in federal deposit insurance and pledged securities. The demand deposits are exposed to custodial credit risk because while the amount is secured by pledged securities, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3), under the provision of GASB Category 3, Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the government that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 4 - INVESTMENTS**

Investments are categorized into these three categories of credit risk:

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

The only investments held by the District at June 30, 2023 are Louisiana Asset Management Pool (LAMP) as described in Note 2.

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

In accordance with GASB Codification Section 150.165, the investment in the Louisiana Asset Management Pool (LAMP) at June 30, 2023, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

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

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

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

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

1. Credit risk: LAMP is rated AAAM by Standards and Poor's.
2. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement per paragraph 15 of the GASB 40 statement. However, LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP'S total investments, as provided by LAMP, is 56 days as of June 30, 2023.
5. Foreign currency risk: Not applicable to 2a7-like pools.

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

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

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

**NOTE 5-ACCOUNTS RECEIVABLE**

The governmental funds receivables are all current at June 30, 2023 and consist of the following:

Property Taxes	\$ -
Fire Protection Fees	-
Net	<u>\$ -</u>

**NOTE 6- CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2023 for governmental activities is as follows:



**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

	2022	Increases	Decreases	2023
Capital assets, not being depreciated				
Land	\$ 41,860	-	-	\$ 41,860
Total capital assets, not being depreciated	41,860	-	-	41,860
Capital assets being depreciated				
Buildings	1,629,583	27,237	-	1,656,820
Water Line	-	50,000	-	50,000
Vehicles	5,188,327	276,219	(10,000)	5,454,546
Equipment	2,368,981	122,948	-	2,491,929
Other	151,029	-	-	151,029
Total capital assets, being depreciated	9,337,920	476,404	(10,000)	9,804,324
Less accumulated depreciation for:				
Buildings	1,044,623	26,247	-	1,070,870
Water Line	-	417	-	417
Vehicles	3,500,150	212,598	(5,667)	3,707,081
Equipment	1,883,642	147,842	-	2,031,484
Other	151,029	-	-	151,029
Total accumulated depreciation	6,579,444	387,104	(5,667)	6,960,881
Total capital assets being depreciated, net	2,758,476	89,300	(4,333)	2,843,443
Right-to-use assets	1,055,692	326,817	-	1,382,509
Amortization	996,590	71,243	-	1,067,833
Net, Right-to-use assets	59,102	255,574	-	314,676
Govermental activities, capital assets, net	\$ 2,859,438	344,874	(4,333)	\$ 3,199,979

Depreciation expense for capital assets was \$387,104 and amortization expense was \$71,243. The expense was charge to the fire protection function.

The following additions were incurred:

- 1) Water line in the Town of Jackson for \$50,000
- 2) Building additions for \$27,237
- 3) Tanker for the Clinton station for \$51,219
- 4) Tanker for the Norwood station for \$225,000
- 5) Equipment for \$122,948

The District purchased a tanker for the Jackson station for \$326,817. The District paid \$200,000 and financed the remainder of \$126,817 through a finance purchase agreement. The amortization expense on the truck is \$7,263.

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 – ACCOUNTS PAYABLE AND OTHER**

The payables at June 30, 2023 consisted the amount listed below:

Accounts Payable	\$ 50,237
Credit Cards Payable	<u>601</u>
Total Payables	<u><u>\$ 50,838</u></u>

**NOTE 8 – LONG-TERM LIABILITIES**

The District's long-term liabilities consist of capital lease obligations and a note payable. The following is a summary of changes in long term liabilities for governmental activities for the year ended June 30, 2023:

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023	Due Within One Year
Lease Obligations	\$ 507,447	\$ 126,817	\$ (114,606)	\$ 519,658	\$ 127,922
Note Payable	142,367	-	(21,910)	120,457	21,402
Total	<u><u>\$ 649,814</u></u>	<u><u>\$ 126,817</u></u>	<u><u>\$ (136,516)</u></u>	<u><u>\$ 640,115</u></u>	<u><u>\$ 149,324</u></u>

**CAPITAL LEASES OBLIGATIONS:**

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

	<u>Lesae Payable at end of Year</u>	<u>Due within One Year</u>
The District (Bluff Creek station) entered into a lease financial purchase agreement to purchase a 2021 pumper truck for \$397,430. Monthly lease payments are \$44,573 at 3.04% and will mature on May 15, 2031. The truck is being amortized at 20 years.	\$ 273,285	\$ 35,705
The District (Woodland station) entered into a lease financial purchase agreement to purchase a 2007. pumper truck for \$265,000. Monthly lease payments are \$22,027 at 5.66% and will mature on June 1, 2024. The truck is being amortized at 15 years.	21,013	21,013
The District ( Slaughter station) entered into a lease financial purchase agreement to purchase a 2012 pumper truck for \$394,644 Monthly lease payments are \$35,038 at 3.82% and will mature on June 15, 2026. The truck is being amortized at 15 years.	98,543	31,315
The District ( Jackson station) entered into a lease financial purchase agreement to purchase a 2022 pumper truck for \$126,817 Monthly lease payments are \$47,320 at 5.86% and will mature on November 21, 2025. The truck is being amortized at 15 years.	126,817	39,889
Total	\$ <u>519,658</u>	\$ <u>127,922</u>

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

**Amortization Expense by class of underlying asset**

Equipment	\$ <u>71,243</u>
Total amortization expense	<u>71,243</u>
Interest on lease liabilities	<u>16,346</u>
Total amortization expense	\$ <u>87,589</u>

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

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

	Principal	Interest	Total
2024	\$ 127,922	\$ 21,036	\$ 148,958
2025	111,592	15,341	126,933
2026	117,461	10,439	127,900
2027	39,267	5,307	44,574
2028	40,531	4,043	44,574
2029-2033	82,885	4,128	87,013
Total	<u>\$ 519,658</u>	<u>\$ 60,294</u>	<u>\$ 579,952</u>

**NOTE PAYABLE:**

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

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

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023	Due Within One Year
Note Payable	<u>\$ 142,367</u>	<u>\$ -</u>	<u>\$ (21,910)</u>	<u>\$ 120,457</u>	<u>\$ 21,402</u>

The following table summarizes future obligations on the note:

	Principal	Interest	Total
2024	\$ 21,402	\$ 5,682	\$ 27,084
2025	22,330	4,755	27,085
2026	23,297	3,787	27,084
2027	24,307	2,777	27,084
2028	25,360	1,724	27,084
2029-2033	3,761	626	4,387
Total	<u>\$ 120,457</u>	<u>\$ 19,351</u>	<u>\$ 139,808</u>

**NOTE 9 – RESTATEMENT OF NET POSITION/FUND BALANCE**

During fiscal year 2023, the District restated the financial statements to correct fixed assets. Governmental/activities net position as of July 1, 2022 have been restated as follows:

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

	<u>Governmental Activities</u>
Net position previously reported	\$ 4,822,308
Fixed assets	<u>30,049</u>
Total beginning net position restated	<u><u>\$ 4,852,357</u></u>

**NOTE 10 - RELATED PARTY TRANSACTIONS**

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

**NOTE 11 – RISK MANAGEMENT**

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

**NOTE 12 – CONTINGENT LIABILITIES**

The District was not involved in any outstanding litigation or claims as of June 30, 2023.

**NOTE 13 – COMMITMENTS**

**Slaughter**

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

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

The District will pay the lease balance using Slaughter station funds. The amount of the payment for the fiscal year ending in June 30, 2023 was \$9,862.

**PARISH-WIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 15 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated by management through February 28, 2025 the date the financial statements were available for issuance. No other events were noted that require recording or disclosure in the financial statements for the year ending June 30, 2023.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**PART II**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2023**

**Schedule 1**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	1,228,681	1,712,690	1,702,518	(10,172)
Fire Protection Taxes	305,376	398,192	384,345	(13,847)
TOTAL REVENUES	<u>1,534,057</u>	<u>2,110,882</u>	<u>2,086,863</u>	<u>(24,019)</u>
EXPENDITURES				
General Government	287,000	277,194	240,854	36,340
Station Activity:				
Operations	701,500	740,333	696,345	43,988
Debt Service	300,000	171,451	161,589	9,862
Capital Outlay	250,000	680,077	803,222	(123,145)
TOTAL EXPENDITURES	<u>1,538,500</u>	<u>1,869,055</u>	<u>1,902,010</u>	<u>(32,955)</u>
INCOME BEFORE OTHER FINANCING SOURCES (USES)	<u>(4,443)</u>	<u>241,827</u>	<u>184,853</u>	<u>(56,974)</u>
OTHER FINANCING SOURCES (USES)				
Grants and other Contributions	-	108,771	108,771	-
Issuance of Debt	-	-	-	-
Proceeds from Disposal of Capital Asset	-	-	10,501	10,501
Rebates/other Revenues	48,000	159,060	148,559	(10,501)
Interest Earned	3,000	27,239	29,473	2,234
Capital Lease			126,817	126,817
Transfers to Local Governments	-	-	(9,862)	(9,862)
TOTAL OTHER FINANCING SOURCES (USES)	<u>51,000</u>	<u>295,070</u>	<u>414,259</u>	<u>119,189</u>
CHANGE IN FUND BALANCE	46,557	536,897	599,112	62,215
FUND BALANCE BEGINNING OF YEAR	2,647,067	2,647,067	2,647,067	-
FUND BALANCE, ENDING OF YEAR	<u>2,693,624</u>	<u>3,183,964</u>	<u>3,246,179</u>	<u>62,215</u>

See independent auditor's report



## **OTHER SUPPLEMENTARY INFORMATION**

**Schedule 2**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF COMPENSATION PAID  
TO BOARD MEMBERS  
June 30, 2023**

The following serve on the Board of Parishwide Fire Protection District of East Feliciana Parish.  
No payment was rendered for their services as of June 30, 2023.

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

See independent auditor's report

**Schedule 3**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD  
June 30, 2023**

Agency Head  
Allen McNabb, Chairman

Purpose	
Compensation	-
Benefits	-
Other Payments	-
Total Compensation, Benefits, and Other Payments	<u>-</u>

See independent auditor's report

Minda B. Raybourn  
Certified Public Accountant  
Limited Liability Company  
820 11<sup>th</sup> Avenue  
Franklinton, Louisiana 70438  
(985) 839-4413  
Fax (985) 839-4402  
wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Parish-Wide Fire Protection District of East Feliciana Parish, a component unit of the East Feliciana Parish Policy Jury, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Parish-Wide Fire Protection District of East Feliciana Parish's basic financial statements and have issued our report thereon dated February 28, 2025.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, I considered the Parish-Wide Fire Protection District of East Feliciana Parish'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 Parish-Wide Fire Protection District of East Feliciana Parish's internal control. Accordingly, I do not express an opinion on the effectiveness of the Parish-Wide Fire Protection District of East Feliciana Parish's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in

internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Parish-Wide Fire Protection District of East Feliciana Parish's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002.

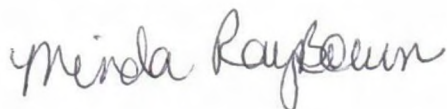
### **Parish-Wide Fire Protection District of East Feliciana Parish's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

A handwritten signature in dark ink, reading "Minda Raybourn". The signature is written in a cursive, flowing style.

Minda Raybourn CPA

Franklinton, LA  
February 28, 2025

**PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2023**

I have audited the basic financial statements of the Parish-Wide Fire Protection District of East Feliciana Parish as of and for the year ended June 30, 2023, and have issued my report thereon dated February 28, 2025. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2023, resulted in an unmodified opinion.

**Section I Summary of Auditor's Reports**

Report on Compliance and Internal Control Material to the Financial Statements

A. Internal Control

- |                                     |              |     |              |    |
|-------------------------------------|--------------|-----|--------------|----|
| • Material Weaknesses               | <u>    </u>  | Yes | <u>  X  </u> | No |
| • Significant Deficiencies          | <u>    </u>  | Yes | <u>  X  </u> | No |
| • Compliance Material to Statements | <u>  X  </u> | Yes | <u>    </u>  | No |

B. Federal Awards

N/A

**Section II Federal Award Findings and Questioned Costs**

N/A

**Section III Management Letter**

N/A

**PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2023**

**FINDING 2023-001 Missing Meeting Minutes**

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

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

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

CONDITION: Minutes for the October 24, 2022, November 28, 2022, December 26, 2022, January 23, 2023, March 27, 2023, and April 24, 2023 meetings were not provided.

CAUSE OF CONDITION: Noncompliance with state law.

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

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

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

**FINDING 2023-002 Late Submission of Audit Report**

CRITERIA: Louisiana audit requirements stipulate that the audited financial statements be submitted within six months of the entity's fiscal year. The District's due date was December 31, 2023.

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

CAUSE OF CONDITION: There were delays in providing information.

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

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

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

**PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2023**

**Finding 2022-001 Expenditure Documentation (Significant Deficiency)**

CRITERIA: Internal control systems require that expenditures be supported by adequate documentation such as invoice, receipt, or other documents. Management should approve all expenditures for payment before disbursement is processed.

CONDITION: Twenty-six disbursements were selected for testing. Out of twenty-six disbursements, three disbursements were not supported by adequate documentation. One disbursement totaling \$23,193 had invoice support of \$16,898. However, the remaining invoices could not be located. One disbursement for \$3,729 did not have an invoice present in the files. Another disbursement for \$5,132 was supported with an invoice. However, upon adding the invoice items, the total was \$1,447 and not \$5,132.

CAUSE OF CONDITION: I could not locate documentation for these two expenditures in the disbursement files. The other invoice did not appear to total correctly.

EFFECT OF CONDITION: Without adequate documentation to support disbursements, there is no proof that the expenditure was properly initiated, approved for payment, and reviewed for adequacy. Without adequate documentation to support disbursements, there is no proof that the disbursements were distributed to the appropriate vendors. Lack of adequate documentation demonstrates the inadequacy of the District's internal control over disbursements. Lack of proper documentation over disbursement exposes the District to possible fraud and misappropriation of assets.

RECOMMENDATION: The District should put internal controls in place to ensure that each individual station maintains proper documentation to support all disbursements. A periodic review of bank statements, check stubs, and disbursement files needs to occur to ensure the adequacy and proper review and approval of the disbursements.

MANAGEMENT'S RESPONSE: The District will follow the auditor's recommendation to strengthen the internal controls over disbursements.

STATUS: Resolved.

**Finding 2022-002 Late Submittal of Audit Report (Compliance Finding)**

CRITERIA: Louisiana audit requirements stipulate that the audited financial statements be submitted within six months of the entity's fiscal year. The District's due date was December 31, 2022.

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

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

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



**PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA PARISH  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2023**

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

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

STATUS: Not resolved.

**PARISH-WIDE FIRE PROTECTION DISTRICT OF EAST FELICIANA  
PARISH  
REPORT TO MANAGEMENT  
JUNE 30, 2023**

# *Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

820 11<sup>th</sup> Avenue

Franklinton, Louisiana 70438

(985) 839-4413

Fax (985) 839-4402

wrcpa@huntbrothers.com

Member  
AICPA

Member  
LCPA

February 28, 2025

In planning and performing our audit of the financial statements of the of Parish-Wide Fire Protection District of East Feliciana Parish, as of and for the years ended June 30, 2023, 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, we considered the Compact's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the of Parish-Wide Fire Protection District of East Feliciana Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the of Parish-Wide Fire Protection District of East Feliciana Parish's internal control.

However, during our audit, we became aware of the following matters that are opportunities for improving financial reporting, refining policies and procedures and enhancing compliance with laws and regulations. The following paragraphs summarize our comments and suggestions regarding those matters. This letter does not affect our report dated February 28, 2025 on the financial statements of the of Parish-Wide Fire Protection District of East Feliciana Parish

## Comment

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

- a) Budgeting: monitoring the budget
- b) Purchasing: including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) controls to ensure compliance with the Public Bid Law, and (4) documentation required to be maintained for all bids and price quotes
- c) 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
- d) Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

- e) Travel and Expense Reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- f) Credit Cards (and debit cards, fuel cards, purchase cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- g) 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.
- h) Debt Service, including (1) continuing disclosure/EMMA reporting requirements, (2) debt reserve requirements, and (3) debt service requirements.
- i) 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.
- j) Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting

The District's accounting policy and procedure manual is dated August 28, 2017. It needs to be updated with the above policy and procedures.

Recommendation:

The District should update the financial policies and procedures and implement the policies and procedures noted above. The District should review the available policies and procedures on the Louisiana Legislative Auditor's website.

Management's Response:

We will implement the recommendation as soon as possible.

Contact Person:

Allen McNabb, Chairman, 9506 Highway 67, Clinton, LA 70722

This letter is intended solely for the information and use of the Parish-Wide Fire Protection District of East Feliciana Parish., management of the of Parish-Wide Fire Protection District of East Feliciana Parish, and the Louisiana Legislature and is not intended to be and should not be used by anyone other than these specified parties.

*Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

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

Member  
AICPA

Member  
LCPA

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

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

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The Parish-Wide Fire Protection District of Feliciana Parish, Louisiana's (the "District") management is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.  
**There are policies in place for preparing and adopting the budget. However, there are no policies and procedures in place for monitoring and amending the budget.**
  - b) ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.  
**The District does not have policies and procedures in place on how purchases are initiated and how vendors are added to the vendor list. The District does not use purchase requisitions or purchase orders. The District does have a policy that purchases in excess of the amounts stated in the public bid law are subject to the District Board's approval prior to purchase and that purchase procedures are to comply with the state public bid law. The District's policies and procedures state that any purchases in excess of the state bid law are to be approved by the District's board prior to purchase. It is not specific as to the documentation required for all bids and price quotes.**
  - c) ***Disbursements***, including processing, reviewing, and approving.  
**There are policies and procedures in place for processing, reviewing, and approving disbursements.**
  - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).  
**The District does not have policies and procedures for receiving, recording, and preparing deposits.**
  - e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.  
**The District does not have employees.**
  - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.  
**The District does not have any policies and procedures in place regarding contracts.**

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

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

- h) *Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

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

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

**There are no policies and procedures for ethics.**

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

**The District does have a policy in place regarding debt issuance approval. There are no policies in place for EMMA reporting requirements, debt reserve requirements, and debt service requirements.**

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

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

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

**The District does not have sexual harassment policies.**

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

## 2) *Board or Finance Committee*

---

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

**A listing and management's representation were provided.**

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

**The months of October 2022, November 2022, December 2022, January 2023, March 2023 and April 2023 were not provided.**

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

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

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

**This is not applicable.**

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

**The minutes provided do not reflect updates.**

**Management update: We will ensure that all minutes are provided and that updates on any audit issues are provided each month.**

## 3) *Bank Reconciliations*

---

1. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

**A listing and management's representation were provided.**

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



**No exceptions to this procedure.**

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and  
**The external accountant prepares the bank reconciliations; they are initialed and dated electronically.**
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.  
**No exceptions to this procedure.**

#### ***4) Collections (excluding electronic funds transfers)***

---

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

**A listing and management's representation were provided.**

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
  - i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

**No exceptions to i.) through iv.).**

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

**None was provided.**

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank*

*statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:*

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

**No exceptions noted.**

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

---

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

**A listing and management's representation were provided.**

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

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

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

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

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

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

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

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

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

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

**No exceptions to this procedure.**

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

- 3. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
  - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

**No exceptions to this procedure.**
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

**No exceptions to this procedure.**

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

**No exceptions to this procedure.**

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

---

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**A listing and management's representation were provided.**
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement

for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

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

**No exceptions to this procedure.**

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

**No exceptions to this procedure.**

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

**One debit card purchase did not have a detailed invoice or receipt.**

**Management Response:** We will ensure that all debit card purchases have detailed documentation provided.

***7) Travel and Travel-Related Expense Reimbursements (excluding card transactions) There were no travel or travel-related expense reimbursements. This is not applicable.***

---

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
  - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

## **8) Contracts**

---

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
  - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
  - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
  - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**No exceptions to these procedures.**

## **9) Payroll and Personnel-The District has no payroll; this is not applicable.**

---

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's

termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

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

#### **10) Ethics**

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
  - a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- 2. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**No exceptions to these procedures.**

#### **11) Debt Service**

---

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**No exceptions to these procedures.**

#### **12) Fraud Notice**

---

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the

misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

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

**No exceptions to these procedures.**

### ***13) Information Technology Disaster Recovery/Business Continuity***

---

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
  - a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
  - b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

**We performed the procedures and discussed the results with management.**

### ***14) Prevention of Sexual Harassment***

---

- 1. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- 2. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
- 3. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

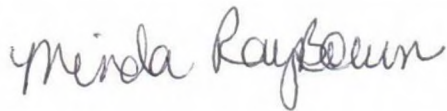
**The information for 1, 2, and 3 were not provided.**

**Management Response: We will ensure all members attend the training, provide a copy of the report, and ensure the policy is posted in a conspicuous location.**

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



Minda B. Raybourn CPA  
Franklinton, LA  
February 28, 2025