

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

Annual Financial Report
As of and for the
Year Ended June 30, 2017

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Annual Financial Report
As of and for the Year Ended June 30, 2017**

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& Visitors Commission
State of Louisiana
Annual Financial Report
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**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified Public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
Fax (985) 851-3951

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the River Parishes Convention, Tourist, & Visitors Commission as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8 and the Budgetary Comparison Schedule on page 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

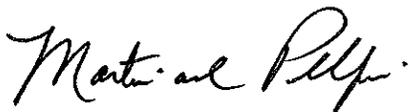
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the River Parishes Convention, Tourist, & Visitors Commission's basic financial statements. The Schedule of Expenditures – General Fund on page 25 and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director on page 26 are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Schedule of Expenditures – General Fund and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures – General Fund and the Schedule of Compensation, Benefits, and Other Payments to the Executive Director are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated December 22, 2016, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



Houma, Louisiana
December 22, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
June 30, 2017

As management of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the year ended June 30, 2017.

Financial Highlights

- River Parishes Convention, Tourist, & Visitors Commission's assets exceeded its liabilities by \$1,144,786 (net position) as of June 30, 2017.
- Revenues exceeded expenses by \$58,911 during the year.
- The River Parishes Convention, Tourist, & Visitors Commission's received and disbursed Parish taxes totaling \$507,882 and State appropriation funding of \$210,000.

Overview of the Financial Statements

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

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

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

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

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
June 30, 2017

Overview of the Financial Statements (Cont.)

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

Basic Financial Analysis

Net position may serve over time as a useful indicator of an entity's financial position. In the case of the Commission, assets exceeded liabilities by \$1,144,786 at the close of June 30, 2017. The largest portion of the Commission's total assets is cash and investments (83%).

The Commission's Condensed Statement of Net Position

	June 30,	
	2017	2016
ASSETS		
Cash and investments	\$ 1,025,358	\$ 987,318
Other current assets	153,607	127,333
Capital assets	85,157	86,627
Accumulated depreciation	(35,790)	(32,168)
	1,228,332	1,169,110
LIABILITIES		
Accounts payable and accrued expenses	25,261	29,024
Due to other government	40,962	36,268
Compensated absences payable	17,323	17,943
	83,546	83,235
NET POSITION		
Net investment in capital assets	49,367	54,459
Unrestricted	1,095,419	1,031,416
	\$ 1,144,786	\$ 1,085,875

Total assets increased by \$59,222, and total liabilities increased by \$311.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Management's Discussion and Analysis
June 30, 2017**

Basic Financial Analysis (Cont.)

During the year, the Commission's net position increased by \$58,911. The elements of the increase are as follows:

The Commission's Condensed Statement of Activities

	For the Year Ended June 30,	
	2017	2016
REVENUES		
Parish taxes	\$ 507,882	\$ 447,110
State appropriation	210,000	180,415
Other	102,350	110,415
TOTAL REVENUES	820,232	737,940
EXPENDITURES		
Other services and charges	531,378	477,471
Personal services	215,952	213,115
Other	67,963	41,172
TOTAL EXPENDITURES	815,293	731,758
OTHER INCOME/(EXPENSE)		
Deepwater Horizon settlement	50,000	26,680
Interest earned	2,904	4,574
Other income	1,439	-
Loss on disposal of assets	(371)	-
TOTAL OTHER INCOME/(EXPENSE)	53,972	31,254
CHANGE IN NET POSITION	\$ 58,911	\$ 37,436

As indicated above, net position increased by \$58,911. The improvement in change in net position from the prior year is primarily due to the increase in Parish taxes and Deepwater Horizon settlement.

Financial Analysis of Individual Funds (FFS)

The General Fund includes revenue and expenditures necessary to the operation of the Commission such as personnel, benefits, and operation and maintenance of facilities. The General Fund reflected \$820,232 in total revenues, including \$717,882 of parish taxes and state appropriation revenue. Total current expenditures were \$815,883, including capital expenditures of \$8,641. Fund balance increased by \$58,692 for the year.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
June 30, 2017

Variations Between Original and Final Budgets and Actual Results

The Commission's annual budget is adopted on a modified accrual basis of accounting excluding certain noncash items, such as accrued earnings of compensated absences, and depreciation. Budgets are to be amended when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more. The original budget for the year ended June 30, 2017 was amended once during the fiscal year, reflecting actual revenues and expenditures, as well as projected revenues and expenditures to year-end.

The original budget for the General Fund was amended during the year as follows:

Originally budgeted revenues	\$ 706,258
Increases (decreases) were provided for:	
An increase in Parish taxes	29,000
A decrease in State appropriation	(12,000)
An increase in other revenues	52,335
	52,335
Final budgeted revenues	\$ 775,593
Originally budgeted expenditures	\$ 706,700
Increases (decreases) were provided for:	
An increase in other services and charges	8,044
An increase in personal services	35,386
An increase in supplies and materials	17,962
A decrease in repairs and maintenance	(494)
	(494)
Final budgeted expenditures	\$ 767,598

The Commission's actual revenues exceeded the budgeted revenues by \$98,982, a favorable variance of 12.76%. The Commission's actual expenditures were more than budgeted expenditures by \$48,285, an unfavorable variance of 6.29%.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
June 30, 2017

Capital Assets

Capital assets include Scenic Byways signage and promotional video of \$59,029 and computers, computer equipment, and office furniture of \$26,128. Accumulated depreciation as of June 30, 2017 is \$35,790 resulting in an ending book balance of \$49,367.

Depreciation expense of \$8,051 was recorded for the year. More detailed information about the capital assets is presented in the notes to the financial statements.

Long-Term Obligations

The Commission has not financed through external borrowing or incurring debt and thus does not have any outstanding bonds or notes for this year.

Contacting Financial Management

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

Ms. Peggy Joseph, Chairman
River Parishes Convention, Tourist, & Visitors Commission
2900 Highway 51
LaPlace, LA70068
Phone number (985) 359-2562

FINANCIAL STATEMENTS

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Statement of Net Position
June 30, 2017**

	Government Activities
ASSETS	
Cash	\$ 252,829
Investments	772,529
Taxes receivable	56,163
Due from other governments	66,977
Prepaid expenses	<u>30,467</u>
Total current assets	1,178,965
Capital assets	85,157
Accumulated depreciation	<u>(35,790)</u>
TOTAL ASSETS	<u>1,228,332</u>
LIABILITIES	
Accounts payable and accrued expenses	25,261
Due to other government	40,962
Compensated absences payable	<u>17,323</u>
TOTAL LIABILITIES	<u>83,546</u>
NET POSITION	
Net investment in capital assets	49,367
Unrestricted	<u>1,095,419</u>
TOTAL NET POSITION	<u><u>\$ 1,144,786</u></u>

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Statement of Activities
For the Year Ended June 30, 2017**

	Government Activities
REVENUES AND OTHER SOURCES	
REVENUES	
Parish taxes	\$ 507,882
State appropriation	210,000
	<u>717,882</u>
OTHER SOURCES	
Membership	60,000
Media cost reimbursement	17,085
Government reimbursements	8,482
Other reimbursements	16,783
	<u>102,350</u>
TOTAL REVENUES AND OTHER SOURCES	<u>820,232</u>
EXPENDITURES	
Other services and charges	531,378
Personal services	215,952
Supplies and materials	59,006
Depreciation	8,051
Repairs and maintenance	906
	<u>815,293</u>
TOTAL EXPENDITURES	<u>815,293</u>
OTHER INCOME/LOSS	
Deepwater Horizon settlement	50,000
Interest earned	2,904
Other income	1,439
Loss on disposal of assets	(371)
	<u>53,972</u>
TOTAL OTHER INCOME/LOSS	<u>53,972</u>
CHANGE IN NET POSITION	58,911
NET POSITION	
Beginning of year	<u>1,085,875</u>
End of year	<u>\$ 1,144,786</u>

See accompanying notes.

**River Parishes Convention, Tourist,
 & Visitors Commission
 State of Louisiana
 Balance Sheet
 Governmental Fund Type -
 General Fund
 June 30, 2017**

	Government Activities
ASSETS	
Cash	\$ 252,829
Investments	772,529
Taxes receivable	56,163
Due from other governments	66,977
Prepaid expenses	<u>30,467</u>
TOTAL ASSETS	<u><u>\$ 1,178,965</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 25,261
Due to other government	40,962
Compensated absences payable	<u>17,323</u>
TOTAL LIABILITIES	<u>83,546</u>
FUND BALANCE	
Nonspendable	30,467
Unassigned	<u>1,064,952</u>
TOTAL FUND BALANCE	<u>1,095,419</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$ 1,178,965</u></u>

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Statement of Revenues, Expenditures,
And Change in Fund Balance -
Governmental Fund Type -
General Fund
For the Year Ended June 30, 2017

REVENUES AND OTHER SOURCES

REVENUES

Parish taxes	\$ 507,882
State appropriation	210,000
	717,882

OTHER SOURCES

Membership	60,000
Media cost reimbursements	17,085
Government reimbursements	8,482
Other reimbursements	16,783
	102,350

TOTAL REVENUES AND OTHER SOURCES	820,232
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EXPENDITURES

Economic developmental assistance:

Other services and charges	531,378
Personal services	215,952
Supplies and materials	59,006
Capital expenditures	8,641
Repairs and maintenance	906
	815,883

TOTAL EXPENDITURES	815,883
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OTHER INCOME

Deepwater Horizon settlement	50,000
Interest earned	2,904
Other income	1,439
	54,343

TOTAL OTHER INCOME	54,343
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CHANGE IN FUND BALANCE	58,692
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FUND BALANCE

Beginning of year	1,036,727
End of year	\$ 1,095,419

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2017

Total fund balance - total governmental funds	\$ 1,095,419
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets of \$85,157, net of accumulated depreciation of \$35,790 are not financial resources and, therefore, are not reported in the funds.	49,367
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Net position of governmental activities	\$ 1,144,786
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Reconciliation of the Governmental Fund Statement of Revenues,
Expenditures, and Change in Fund Balance to the
Statement of Activities
For the Year Ended June 30, 2017

Change in fund balance - governmental fund	\$ 58,692
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental fund reports capital outlays as expenditures whereas in the statement of activities these costs are depreciated over their estimated useful lives.	
Depreciation expense	(8,051)
Loss on sale of assets	(371)
Capital outlays	8,641

Change in net position of governmental activities	\$ 58,911
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See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The River Parishes Convention, Tourist, & Visitors Commission (the Commission) was created and established by legislative act of the State of Louisiana (R.S. 33-4574.12). The Commission was formed for the purpose of promoting tourism within the Parishes of St. Charles, St. James, and St. John the Baptist. The Commission is composed of nine members, known as commissioners, appointed by each of the three parishes' economic development commissions, parish presidents, and parish councils and confirmed by the Senate. The commissioners are authorized to do all things necessary for the promotion, advertisement, and publication of information relating to tourist attractions within its jurisdiction. The Commission may also sue and be sued, accept grants or donations of every type, and make capital improvements for the purpose of obtaining federal funds. However, the Commission may not exercise any function that results in competition with local retail businesses or enterprises. The Commission is funded by a 2.0% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities located within the boundaries of St. Charles, St. James, and St. John the Baptist Parishes.

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

A. REPORTING ENTITY

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

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

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

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

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

B. METHOD OF ACCOUNTING

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

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

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

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

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

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

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

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

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

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

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

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

C. FUND TYPES

The Commission reports the following fund types:

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

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

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements

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

Fund Financial Statements

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

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

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

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

E. ENCUMBRANCES

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

F. OPERATING BUDGETARY DATA

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

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

G. CASH AND CASH EQUIVALENTS

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

H. BAD DEBTS

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

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

I. INVESTMENTS

Under state law, the Commission may invest in United States bonds, treasury notes, certificates, and commercial paper. As of June 30, 2017, the Commission holds investments as follows:

	<u>Market Value</u>
Certificates of Deposit	\$ 772,529

J. CAPITAL ASSETS

Capital assets are presented on the Statement of Net Position.

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

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

K. ESTIMATES

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

NOTE 2 – DEPOSITS AND INVESTMENTS

Bank Deposits:

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 2 – DEPOSITS AND INVESTMENTS (Cont.)

The year-end balance of deposits is as follows:

	<u>Bank Balance</u>	<u>Reported Amount</u>
Cash and cash equivalents	\$ 248,931	\$ 252,829
Certificates of deposit	772,529	772,529
Totals	<u>\$ 1,021,460</u>	<u>\$ 1,025,358</u>

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

As of June 30, 2017, deposits were adequately collateralized in accordance with state law by FDIC coverage.

Investments:

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

As a means of limiting its exposure to fair value losses arising from interest rates, the Commission's investment policy limits investments to securities with less than six months from the date of purchase unless the investment is matched to a specific cash flow. Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission's investment policy requires the application of the prudent-person rule. The policy states, *investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Primary emphasis shall be placed upon the safety of such funds in an effort to minimize risk while earning maximum returns.* The Commission's investment policy limits investments to those discussed earlier in this note.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by Securities and Exchange Commission.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 2 – DEPOSITS AND INVESTMENTS (Cont.)

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

Reported amount of deposits	\$ 1,025,358
Reported amount of investments	-
Total	<u>\$ 1,025,358</u>
Cash	\$ 252,829
Investments	<u>772,529</u>
Total	<u>\$ 1,025,358</u>

NOTE 3 – CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance July 01, 2016	Additions	Retirements	Balance June 30, 2017
Scenic Byways signage/video	\$ 59,029	\$ -	\$ -	\$ 59,029
Office furniture and equipment	21,221	8,641	(3,734)	33,596
	80,250	8,641	(3,734)	92,625
Less accumulated depreciation	(32,168)	(8,051)	4,429	(35,790)
Totals	<u>\$ 48,082</u>	<u>\$ 590</u>	<u>\$ 695</u>	<u>\$ 56,835</u>

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

NOTE 4 – COMPENSATED ABSENCES

Employees of the Commission are granted from 12 to 21 days of vacation leave each year, depending on their length of service and position. Upon separation of employment, employees are compensated for accumulated vacation leave at the employee's current rate of pay. Employees of the Commission are granted 12 to 18 days of sick leave each year; however, only the Executive Director is compensated for accumulated sick leave upon separation of employment. No employee is eligible for any vacation or sick time before his or her first three months of continuous employment. As of June 30, 2017, employees have accumulated \$17,323 of employee leave benefits.

NOTE 5 – RETIREMENT PLAN

All full-time permanent employees who work at least 28 hours a week shall become members

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 5 – RETIREMENT PLAN (Cont.)

on the date of employment in the Parochial Employees' Retirement System of Louisiana (PERSA). The Parochial Employees' Retirement System is a public defined benefit pension plan which provides retirement allowances and other benefits, operating pursuant to LSA-R.S. 11:1901 through 2025. The retirement system has the powers and privileges of a corporation. Pertinent information relative to the plan follows:

The PERSA provides retirement benefits as well as disability and survivor benefits. Seven years of service credit is required to be eligible for a normal retirement benefit at age 65 if the member was an active member of the plan on December 31, 2006. For employees hired January 1, 2007 and later, vesting occurs with seven years of service credit; however, these members must attain age 67 before becoming eligible for normal retirement. Eligibility to actually begin receiving benefits is a function of fulfilling the eligibility provisions of age and service.

Funding Policy

The system is funded primarily by employer and employee contributions which are expressed as percentages of payroll. The amount of employee contributions can be set within a range between 8% and 11% by the Board of Trustees. Currently, the employee rate is 9.5%. Employer contributions are actuarially determined every fiscal year according to statutory process. The actual net direct employer contribution rate for 2016 was 13.0%.

Because the River Parishes Convention, Tourist, & Visitors Commission's personnel are employees of the St. James Parish Government, the River Parishes Convention, Tourist, & Visitors proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods is included in the financial statements of the St. James Parish Government.

NOTE 6 – COMPENSATION OF BOARD MEMBERS

Members of the Commission's Board serve without compensation.

NOTE 7 – POST-EMPLOYMENT BENEFITS

Other than the retirement plan discussed in Note 5, the Commission does not offer post-retirement benefits to their employees.

NOTE 8 – RISK MANAGEMENT

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

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 9 – COOPERATIVE ENDEAVOR AGREEMENT

Under a Cooperative Endeavor Agreement with St. John the Baptist Parish, the Parish provides the Commission office space (including utilities) free of charge in the St. John Community Center, which the Parish owns and operates. Free services include water, sewerage, electricity, garbage pickup, local and long distance phone service, internet, janitorial services, and maintenance. The agreement allows the Commission to occupy the building at no charge provided that Commission's management promotes, advertises, attends tradeshow, and engages in other promotional activities on behalf of the Community Center in order to obtain bookings such as meetings, tradeshow, seminars, sports tournaments, conventions, weddings, family reunions, galas, and movie productions. The Commission's staff must be available at the Community Center to assist current and potential clients with rental information and to show the building. The Parish has the option to terminate the agreement at any time upon giving 30 days notice.

NOTE 10 – COMMITMENTS

Membership Agreement

The Commission entered into an agreement with an unrelated organization whereby that organization would pay the Commission \$5,000 per month in order to be entitled to all of the benefits and services provided by the Commission to other plantation houses. This agreement automatically renews each year on July 29th if not terminated by the organization or by the Commission within 90 days of the agreement's expiration date.

For the year ended June 30, 2017, the Commission earned \$60,000 of membership fees related to this agreement.

Advertising Agreement

The Commission retains an unrelated advertising agency to plan, create, produce, and purchase media on the Commission's behalf. The Agency is compensated at the standard agency commission of 15% on all gross media placements and 20% on all outside purchases such as illustrations, photography, camera work, dubs, and printing. Professional services such as account service, broadcast supervision, creative concept, illustration, copywriting, layout/design, print production, and strategic planning are compensated at \$95 an hour. Public relations, search engine management, interactive database, design/development, interactive programming, interactive graphic design, HTML, and interactive project management are compensated at \$125 an hour. The Agency is also reimbursed out-of-pocket expenses. A nominal supply charge of up to \$25 for art materials and archive media may be charged on various creative jobs. In the event of termination, written notice by either party is required. For the year ended June 30, 2017, the Commission expended \$197,067 related to this agreement.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
For the Year Ended June 30, 2017

NOTE 11 – SUBSEQUENT EVENT

On August 31, 2017 the Commission received \$50,000 from the Deepwater Horizon Gulf Seafood and Tourism Promotional Fund.

Subsequent events were evaluated by management through December 22, 2017, which is the date the financial statements were available to be issued. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Budgetary Comparison Schedule
Year Ended June 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Revised Budget Over/(Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Parish taxes	\$ 451,000	\$ 480,000	\$ 507,882	\$ 27,882
State appropriation	189,000	177,000	210,000	33,000
Membership	60,000	60,000	60,000	-
Other	6,258	58,593	96,693	38,100
TOTAL REVENUES	<u>706,258</u>	<u>775,593</u>	<u>874,575</u>	<u>98,982</u>
EXPENDITURES				
Other services and charges	464,394	472,438	531,378	58,940
Personal services	213,390	248,776	215,952	(32,824)
Supplies and materials	28,422	46,384	59,006	12,622
Capital expenditures	-	-	8,641	8,641
Repairs and maintenance	494	-	906	906
TOTAL EXPENDITURES	<u>\$ 706,700</u>	<u>\$ 767,598</u>	<u>\$ 815,883</u>	<u>\$ 48,285</u>

See Independent Auditor's Report.

SUPPLEMENTAL INFORMATION

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Expenditures - General Fund
Year Ended June 30, 2017

Other Services and Charges

Advertising	\$ 281,176
Travel, entertainment, and meals	77,335
Printing and production	41,058
Trade show registration	34,051
Dues	22,115
Film	21,238
Professional fees	20,431
Mileage	7,772
Other	5,194
Telephone	4,279
Rental of copy machine	3,781
Training and development seminar	3,360
Trade show - shipping and handling	2,890
General insurance	2,274
Familiarization tours	2,212
Sponsorships	2,100
Rental of postage machine	112
Total other services and charges	531,378

Personal Services

Salaries and payroll taxes	172,349
Employee benefits	43,603
Total personal services	215,952

Supplies and Materials

Promotional items	30,626
Office supplies and expenses	24,938
Postage	3,297
Uniforms	145
Total supplies and materials	59,006

Repairs and Maintenance

906

Capital Expenditures

8,641

TOTAL EXPENDITURES

\$ 815,883

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Compensation, Benefits, and Other
Payments to the Executive Director
Year Ended June 30, 2017

Agency Head Name: Kimmie Carlos, Executive Director

Purpose	Amount
Salary	\$ 76,198
Travel	21,545
Benefits - retirement	11,804
Benefits - insurance	6,053
Travel - meals	2,852
Meals	1,252
Mileage reimbursements	1,206
Cell phone reimbursements	1,145
Trade show registration	1,065
Training and development	1,040
Deferred compensation	-
Benefits-other	-
Car allowance/automobile expense	-
Vehicle provided by government	-
Per diem	-
Conference travel	-
Housing	-
Unvouched expenses	-
Special meals	-

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

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified Public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
Fax (985) 851-3951

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the government activities and each major fund of River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 22, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

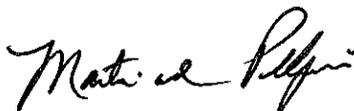
As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instances of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and responses as item 2017-001.

Commission's Response to Finding

The Commission's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended for the information and use of management, Board of Commissioners, and the Louisiana Legislative Auditor for the State of Louisiana 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.



Houma, Louisiana
December 22, 2016

**River Parish Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Findings and Responses
As of and for the Year Ended June 30, 2017

Section I – Summary of Auditor’s Results

1. The auditor’s report expresses a unmodified opinion on the financial statements of the River Parishes Convention, Tourist, & Visitors Commission.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. One instance of noncompliance (see finding 2017-001), required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. A management letter was not issued.
5. The Commission did not receive or expend federal funds during the year.

Section II – Financial Statement Findings

2017-001

Statement of Condition: The Commission did not amend its budget during the year, when actual expenditures exceeded budget expenditures by greater than 5%.

Criteria: Louisiana Revised Statutes 39:1310 and 1311 require governmental entities to adopt a budget amendment if there is a 5% unfavorable variance in revenues or expenditures.

Effect of Condition: The management of the Commission did amend the budget once during the year, but was unaware of the unfavorable variance at year end.

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

Section III – Internal Control Findings

This section is not applicable.

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

This section is not applicable.

**River Parish Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Prior Findings and Resolution Matters
As of and for the Year Ended June 30, 2017

Note: All prior findings relate to the June 30, 2016 audit engagement.

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

This section is not applicable.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

**River Parish Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Corrective Action Plan for Current Year Findings
As of and for the Year Ended June 30, 2017

The contact person for all corrective actions note below is Ms. Peggy Joseph, Chairman.

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

No budget amendment

Condition: The Commission did not amend its budget during the year, when actual expenditures exceeded budget expenditures by greater than 5%.

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

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

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified Public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
Fax (985) 851-3951

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

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

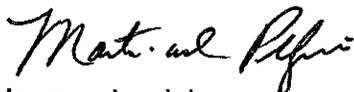
We have performed the procedures enumerated below, which were agreed to by the management of River Parishes Convention, Tourist, and Visitors Commission and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The Commission's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Professional Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which the report has been requested or for any other purpose.

The procedures and associated findings are described on pages 33-50.

We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is 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 Louisiana Legislative Auditor as a public document.



Houma, Louisiana
December 22, 2016

**River Parish Convention, Tourist,
& Visitors Commission**
State of Louisiana
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
As of and for the Year Ended June 30, 2017

The required procedures and our findings are as follows:

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

1. Obtain the Commission's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the Commission does not have any written policies and procedures), as applicable:
 - a) Budgeting, including preparing, adopting, monitoring, and amending the budget
Performance: Inquired management of its written policy for budgeting.
Exceptions: Although the Commission has budgeting policies, the policies are not written.
Management's Response: Management will consider drafting such a policy.
 - b) Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
Performance: Obtained and read the written policy for purchasing, and found it to contain the elements included above.
Exceptions: There were no exceptions noted.
Management's Response: Not applicable.
 - c) Disbursements, including processing, reviewing, and approving
Performance: Obtained and read the written policy for disbursements, and found it to contain the elements included in the above.
Exceptions: There were no exceptions noted.
Management's Response: Not applicable.
 - d) Receipts, including receiving, recording, and preparing deposits
Performance: Obtained and read the written policy for receipts, and found it to contain the elements included in the above.
Exceptions: There were no exceptions noted.
Management's Response: Not applicable.

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

State of Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures

As of and for the Year Ended June 30, 2017

- e) Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Performance: Obtained and read the written policy for payroll/personnel, and found it to contain the elements included in the above.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- f) Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Performance: Inquired management of its written policy for contracts.

Exceptions: Although the Commission has contracting policies, the policies are not written.

Management's Response: Management will consider drafting such a policy.

- g) Credit cards (and debit cards, fuel cards, P-cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

Performance: Obtained and read the written policy for credit cards, and found it to contain the elements included in the above.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

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

Performance: Obtained and read the written policy for travel and expense reimbursement policy, and found it to contain the elements included in the above.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- i) Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Performance: Obtained and read the written policy for ethics.

**River Parish Convention, Tourist,
& Visitors Commission**
State of Louisiana
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
As of and for the Year Ended June 30, 2017

Exceptions: Policy is deficient as it does not include all the requirements detailed above.

Management's Response: Management will amend the policy to include all above provisions.

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

Performance: Not applicable as the Commission has no debt service.

Exceptions: Not applicable.

Management's Response: Not applicable.

Procedures performed on the Commission's Board Minutes:

2. Obtain and review the board minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

Performance: Obtained and read the written minutes of board meetings.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

Performance: Inspected the meeting minutes and budget-to-actual comparisons for the General Fund.

Exceptions: The meeting minutes do not reference monthly budget-to-actual comparisons for the General Fund but they are included with the meeting minutes.

Management's Response: The minutes will reflect presentation of financial statements including budget and actual comparisons to the board.

- a. If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

Performance: Determined that deficit spending did not exist.

Exceptions: There were no exceptions noted.

**River Parish Convention, Tourist,
& Visitors Commission**
State of Louisiana
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
As of and for the Year Ended June 30, 2017

Management's Response: Not applicable.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

Performance: Inspected the meeting minutes for the fiscal year and noted nonbudgetary financial information.

Exceptions: There were no expectations noted.

Management's Response: Not applicable.

Procedures performed on the Commission's bank reconciliation:

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

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

Exceptions: There were no expectations noted.

Management's Response: Not applicable.

4. Using the listing provided by management, select all of the Commission's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a.) Bank reconciliations have been prepared;

Performance: Selected three bank accounts out of a total of three accounts. Determined that bank reconciliations were prepared for each month.

Exceptions: There were no expectations noted.

Management's Response: Not applicable.

- b.) Bank reconciliations include evidence that a member of management or board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation;

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

Exceptions: There were no expectations noted.

Management's Response: Not applicable.

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

State of Louisiana

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
As of and for the Year Ended June 30, 2017

- c.) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Performance: Inspected management research documentation for items outstanding for more than 6 months.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

Procedures performed on the Commission's collections:

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

Performance: Obtained the listing of cash/check/money order (cash) collection locations from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

6. Using the listing provided by management, select all of the Commission's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations).

For each cash collection location selected:

- a.) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account, and (3) not required to share the same cash register or drawer with another employee.

Performance: Inquired of management as to its cash collection policies.

Exceptions: Although the Commission has cash collection procedures, they are not written. All employees are bonded under a blanket employee dishonesty coverage bond. Persons who are responsible for collecting cash are also responsible for depositing cash in the related bank account. There is only one cash drawer. It is however maintained by multiple employees.

Management's Response: Management will consider adopting written collection policies and change its policies to allow only one employee to maintain the cash drawer.

**River Parish Convention, Tourist,
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- b.) Obtain existing written documentation and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

Performance: Inspected policy manual, as well as inquiries of management to ensure separation of duties.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- c.) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- a. Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

Performance: Inspected the highest dollar week of cash collections and determined that all receipt transactions were deposited within 24 hours.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- b. Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any expectations.

Performance: Inspected sequentially numbered receipts, the journal of cash receipts, and deposit slips from the bank. Noted that all collections are supported by adequate documentation.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

7. Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions by person who is not responsible for collections.

Performance: Inspected policy and inquired of management as to separation of duties.

Exceptions: The Commission has no procedures regarding completeness of collections. Employees who are responsible for collections are also responsible for

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entering the collections into accounting software.

Management's Response: Management will consider creating a policy on completeness that addresses separation of duties.

Procedures performed on the Commission's general disbursements (excluding credit card, fuel cards, P-cards purchases or payments):

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

Performance: Randomly selected 25 disbursements using a random number generator for check numbers. Inquired of management as to requisition/purchase orders, and how invoices are approved.

Exceptions: Management does not use a documented purchase order system. Employees submit purchase requests to the Executive Director. The Executive Director seeks board approval for items are over \$5,000. All requests are oral, not written.

Management's Response: Management will work towards using a formal, written purchase order/requisition system.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

Performance: Inquired of management as to purchase approval process.

Exceptions: The Commission does not use written purchase orders. The Executive Director orally approves all purchase requests made by employees.

Management's Response: Management will work towards using a formal, written

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purchase order/requisition system.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

Performance: Inquired of management and inspected approved invoices.

Exceptions: Payments are processed without written purchase orders, and receiving reports. There is no written documentation of invoice approval (ex: signature or initialed). Invoices are orally approved before payment is made. Management does not use receiving reports. There is no written documentation of packing slip review.

Management's Response: Management will work towards using a formal, written purchase order/requisition system.

10. Using entity documentation, report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

Performance: Inspected policy and inquired of management as to separation of duties.

Exceptions: The person responsible for recording payments in the accounting system also adds vendors to the disbursement system.

Management's Response: These duties will be separated when the benefit of doing so exceeds the cost.

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Performance: Inspected policy as to who is responsible for signing checks and making the final authorization for disbursements. Disbursements can be requested by employees. The board chairman is responsible for signing the checks. Any disbursements over \$5,000 must be approved by the board, all other disbursements are orally approved by Executive Director.

Exceptions: No exceptions were noted.

Management's Response: Not applicable.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation and report whether the persons with signatory authority have system access to print checks.

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Performance: Inquired of management, as well as observed where the supply of unused checks are held. Also, determined who had access to unused checks.

Exceptions: The Executive Director has both access to unused checks and signing authority.

Management's Response: These duties will be separated when the benefit of doing so exceeds the cost.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

Performance: Inquired of management as to whether there is a signature stamp or machine. Per management, there is no signature stamp or machine.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

Procedures performed on the Commission's credit cards, debit cards, fuel card, p-cards:

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

Performance: Inspected the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

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b) Performance: Obtained all monthly statements for two credit cards out of population of six and observed supporting documentation, as well as approvals.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

c) Report whether finance charges and/or late fees were assessed on the selected statements.

Performance: I reviewed the selected credit card statements and determined no finance charges and/or late fees were assessed.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the cards selected. For each transaction report whether the transaction is supported by:

a. An original itemized receipt (i.e., identifies precisely what was purchased)

Performance: Traced each transaction to an original itemized receipt.

Exceptions: Eighteen credit card transactions for meals were supported by receipts that were not itemized. Six credit card transactions for meals were not supported by a receipt.

Management's Response: Management will ensure that only credit card purchases supported by an original, properly documented, itemized receipt will be paid by the Commission.

b. Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

Performance: Observed documentation of the purpose of each transaction. Inspected all meal charges for documentation included the names of the individuals participating.

Exceptions: Twenty-two credit card transactions for meals did not document the business purpose of the meal, and/or did not document the meal's attendees. One credit card transaction for meal indicated that the meal was for employees of the Commission (a staff lunch), which is not supported by state statutes.

Management's Response: Management will ensure that only credit card purchases supported by an original, properly documented, itemized receipt will be paid by the Commission. Also, employee meals will only be allowed for necessary "working lunches."

c. Other documentation that may be required by written policy (e.g., purchase order,

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written authorization.)

Performance: Observed written policies and inquired if prior written authorization or approval was needed for transactions.

Exceptions: There is no prior approval or written authorization for transactions, all transactions are at the discretion of the user, with approval after the fact.

Management's Response: Approval is made by the Executive Director when supporting documentation is submitted.

- a.) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exception.

Performance: Compared the transaction detail to the written disbursement policy and Louisiana Public Bid Law.

Exceptions: Thirteen credit cards transactions for meals included gratuities in excess of 15%, as per maximum allowed by personnel manual. One credit card transaction included valet charges. Valet services are not permitted per personnel manual. One credit card transaction included alcohol on the receipt, but attendees of the meal were not documented; therefore, it could not be determined if it was an allowable alcohol purchase as per personnel manual.

Management's Response: Management will take greater care in enforcing the policies set forth in its personnel manual.

- b.) For each transaction, compare the Commission's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions. If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Performance: Inspected all detail transactions and compared them to the requirements of Article 7, Section 14 of the Louisiana Constitution.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period, or alternately obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

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Performance: Observed a list of all travel and related expense reimbursements. Management's representation of the listing was confirmed in a separate letter.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

18. Obtain the Commission's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

Performance: Management's travel and expense policies reference the rates established by the State of Louisiana as their applicable rates and mileage rates applicable with the IRS. Noted stated rates complied with GSA rates.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a.) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

Performance: Selected the three employees who incurred the most travel costs during the period to further select the highest travel expenditure reimbursed. Compared expense documents to applicable rates.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- b.) Report whether each expense is supported by:

- a. An original itemized receipt that identifies precisely what was purchased.

Performance: Inquired of management of itemized receipts. All travel and expense reimbursements are for mileage reimbursements, other the credit card charges previously tested. Documentation of the business/public purpose was written on the expense reimbursement.

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Exceptions: Valet services are not permitted per personnel policy manual. In our review of supporting documentation, we noted tips paid to valet drivers.

Management's Response: Management will consider amending the personnel policy manual to allow valet services when deemed necessary.

b. Documentation of the business/public purpose.

Performance: Inquired of management of itemized receipts, all travel and expense reimbursements are for mileage reimbursements, other than the credit card charges previously tested. Documentation of the business/public purpose was written on the expense reimbursement.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

c. Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

Performance: Inspected all documents provided for all travel reimbursements selected.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

c.) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Performance: Inspected the business/public purpose of all travel reimbursements selected and compared them to Article 7, Section 14 of the Louisiana Constitution.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

d.) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Performance: Inspected documentation to find all approvals by Executive Director.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

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Procedures performed on the Commission's contracts:

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

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

Exception: There were no exceptions noted.

Management's Response: Not applicable.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the auditor). Obtain the related contracts and paid invoices and:

- a.) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

Performance: Obtained a listing of contract vendors, noted only one vendor under contract during the year. Inquired of management of its contract policies.

Exceptions: Although the Commission has contract policies, the policies are not written.

Management's Response: Management will consider drafting such a policy.

- b.) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- a. If yes, obtain/compare the supporting contract documentation to legal requirements and report whether the Commission complied with all legal requirements.

Performance: Determined that the Commission's one contract was for professional services and not subject to Public Bid Law.

Exceptions: Not applicable.

Management's Response: Not applicable.

- b. If no, obtain supporting contract documentation and report whether the Commission solicited quotes as a best practice.

Performance: Determined that three quotes were received.

Exceptions: Not applicable.

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Management's Response: Not applicable.

- c.) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

Performance: Inspected the contract and determined it was not amended during the year.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d.) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

Performance: Inspected the invoice and compared to the written contract information. The invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- e.) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law.

Performance: Inspected board meeting minutes and confirmed the board approved the contract and the work performed.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Procedures performed on the Commission's payroll and personnel:

22. Obtain a listing of employees with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

Performance: Observed the listing of employees with their related salaries from management, and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- a.) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with terms and conditions of the employment contract or pay rate structure.

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Performance: Compared compensation in the salary schedules with payments made to employees during the fiscal year.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- b.) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Performance: Traced hourly rate changes during the period to personnel files, where they were approved in writing.

Exception: There were no exceptions noted.

Management's Response: Not applicable.

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee if the entity had less than 25 employees during the fiscal period, and:

- a.) Report whether all selected employees documented their daily attendance and leave.

Performance: Randomly selected one pay period to test leave taken during the period. Inspected all daily attendance and leave records for proper documentation.

Exception: There were no exceptions noted.

Management's Response: Not applicable.

- b.) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.

Performance: Searched for reviewed and approved attendance and leave records.

Exceptions: There is no documented supervision or review of leave records.

Management's Response: Management will begin documenting its supervision and review of leave records.

- c.) Report whether there is written documentation that the Commission maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees that earn leave.

Performance: Inquired and confirmed that the Commission maintains written leave records for each employee eligible for paid leave.

Exceptions: There were no exceptions noted.

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Management's Response: Not applicable.

24. Obtain from management a list of those employees that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

Performance: Requested a list of employees terminated during the period. None noted.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Performance: Inspected payroll reporting forms. Payroll is paid by St. James Parish. No payroll checks written at RPCTV.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

Procedures performed on the Ethics:

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the Commission maintained documentation to demonstrate that required ethics training was completed.

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

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

27. Inquire of management whether any alleged ethics violations were reported to the Commission during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the Commission's ethics policy. Report whether management received allegations,

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whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Performance: Inquired of management of any ethics violations, none were noted.

Exception: There were no exceptions noted.

Management's Response: Not applicable.

Procedures performed on the Commission's debt service:

The Commission does not have debt service, therefore such procedures are not applicable.

Other Procedures performed on the Commission:

28. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the Commission reported the misappropriation to the legislative auditor and the commission attorney of the parish in which the Commission is domiciled.

Performance: Inquired of management of any misappropriations of public funds or assets, none were noted.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

29. Observe and report whether the Commission has posted on its premises and website, the notice required by R.S. 24:523.1. This notice concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

30. If the practitioner observes or otherwise identifies any exceptions regarding management's representation in the procedures above, report the nature of each exception.

Performance: Inspected all procedures, and the results of such procedures and determined if any exceptions to management's representations existed.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.