FINANCIAL REPORT

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

DECEMBER 31, 2025

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

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INDEPENDENT AUDITOR'S REPORT

June 30, 2026

Board of Directors
Grand Isle Volunteer Emergency Services Inc.
Town of Grand Isle, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Grand Isle Volunteer Emergency Services Inc. (a Louisiana non-profit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grand Isle Volunteer Emergency Services Inc. as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grand Isle Volunteer Emergency Services Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Change in Financial Reporting Framework

As discussed in Note 1 to the financial statements, in prior years, Grand Isle Volunteer Emergency Services Inc. prepared its financial statements in accordance with accounting principles applicable to governmental entities. During the year ended December 31, 2025, Grand Isle Volunteer Emergency Services Inc. determined that it should present its financial statements as a not-for-profit entity in accordance with accounting principles generally accepted in the United States of America applicable to not-for-profit organizations. Accordingly, the accompanying financial statements are presented in accordance with such principles. Our opinion is not modified with respect to this matter and prior period financial statements have not been restated or presented.

Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about Grand Isle Volunteer Emergency Services Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grand Isle Volunteer Emergency Services Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grand Isle Volunteer Emergency Services Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026, on our consideration of Grand Isle Volunteer Emergency Services Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grand Isle Volunteer Emergency Services Inc.'s internal control over financial reporting and compliance.

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

		2025
CURRENT ASSETS:		
Cash and cash equivalents	$	86,280
Due from Grand Isle Volunteer Fire Company No. 1		2,882
Total current assets		89,162
USE OF ASSETS - NET		178,482
TOTAL ASSETS	$	267,644

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	$	-
Total current liabilities		-
NET ASSETS:		
Without donor restrictions		267,644
TOTAL LIABILITIES AND NET ASSETS	$	267,644

See accompanying notes.

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

		2025
REVENUES:		
Contract revenue:		
Jefferson Parish - ambulance	$	563,654
Service charges and reimbursements - EMS / first aid fees		55,639
Interest		33
Other income		2,658
Total support and revenues		621,984
EXPENSES:		
Program services:		
Ambulance services		530,994
Supporting services:		
General and administrative		83,442
Total expenses		614,436
CHANGE IN NET ASSETS		7,548
NET ASSETS, BEGINNING OF YEAR		260,096
NET ASSETS, END OF YEAR	$	267,644

See accompanying notes.

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services	Supporting Services	
	Ambulance Services	General and Administrative	Total
EXPENSES:			
Bookkeeping and auditing	$ -	$ 28,000	$ 28,000
Computer software	-	1,502	1,502
Contract Services - EMS	11,253	-	11,253
Contract Services - GIVFC Admin	435,149	48,350	483,499
Depreciation	29,872	-	29,872
Gas and oil	7,329	-	7,329
Groceries and supplies - station	-	799	799
Insurance - auto / general	22,714	2,524	25,238
Licenses and certificates	341	-	341
Medical and emergency supplies	14,605	-	14,605
Office supplies	-	1,538	1,538
Repairs and maintenance	3,167	-	3,167
Utilities - electricity	4,979	553	5,532
Utilities - telephones	1,585	176	1,761
TOTAL EXPENSES	$ 530,994	$ 83,442	$ 614,436

See accompanying notes.

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

		2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$	7,548
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		29,872
Changes in current assets and liabilities:		
Decrease in due from governments		14,500
Decrease in prepaid expenses		5,813
Decrease in accounts payable		(14,500)
Net cash provided by operating activities		43,233
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment (use of assets)		-
Net cash used by investing activities		-
NET INCREASE IN CASH		43,233
CASH, BEGINNING OF YEAR		43,047
CASH, END OF YEAR	$	86,280

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

Cash paid during the year for:		2025
Interest	$	-
Taxes	$	-

See accompanying notes.

ORGANIZATION

Grand Isle Volunteer Emergency Services Inc. (GIVES) was established as a non-profit entity to provide ambulance services to Ambulance District No. 2 of Jefferson Parish, Louisiana (the "District"). Ambulance District No. 2 was created by Ordinance No. 18001 in 1990 to provide ambulance services to the citizens of the Town of Grand Isle, Louisiana, and the surrounding areas.

GIVES was incorporated as a non-profit service corporation under Section 501(c)(3) of the Internal Revenue Code. GIVES has been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). GIVES is governed by a President and a Board of Directors which are elected by the membership. The accompanying statements report transactions related only to those of GIVES.

GIVES' main source of revenue is a cooperative endeavor agreement with Jefferson Parish, Louisiana. Under the cooperative endeavor agreement, the daily operations of the District are contracted out by Jefferson Parish to Grand Isle Volunteer Emergency Services Inc. (GIVES). The current contract was signed in October 2013 and expired in October 2023, but continued on a month-to-month basis until a new agreement was signed. A new cooperative endeavor agreement was adopted by Jefferson Parish in December 2024 and signed by GIVES in February 2026. The new cooperative endeavor agreement commences on the date it has been executed by all parties (February 2026) and shall end on the day immediately preceding the fifth anniversary thereof (February 2031).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of GIVES's significant accounting policies applied in the preparation of the accompanying financial statements follows:

Basis of Accounting:

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

Financial Statement Presentation:

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

- Net assets without donor restrictions – net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Financial Statement Presentation: (Continued)

- Net assets with donor-imposed restrictions – net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. As of December 31, 2025, GIVES had only net assets without donor restrictions.

Allocation of Expenses:

The cost of providing programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Expenses, which are easily and directly associated with ambulance services or general and administrative are charged directly to that functional area. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Revenues:

Substantially all of GIVES's revenue is derived from a cooperative endeavor agreement with Jefferson Parish to provide ambulance services to Ambulance District No. 2 of Jefferson Parish and is considered to be an exchange transaction within the scope of ASC Topic 606, *Revenue from Contracts with Customers*. The revenue is recognized over time as the performance obligation is satisfied.

In the year ended December 31, 2025, Jefferson Parish served as paymaster for GIVES and directly paid for GIVES' expenses using the net proceeds of the millage levied annually on the assessed valuation of property in the Ambulance District No. 2. The revenue was recognized over time as the related expenses were paid.

In addition, GIVES routinely receives revenue from service charges. Service charges are made up of collections from insurance carriers for reimbursable costs. GIVES contracts with a private company to bill for ambulance services. For the year ended December 31, 2025, GIVES recognized service charge revenues of $55,639.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents includes amounts in demand deposits, time deposits, and certificates of deposit. This includes the balances in the “private” account, as well as the “public funds” account.

Investments:

Investments, if any, are stated at fair value, except for investments in government securities with maturities less than 1 year, which are stated at cost or amortized cost. For the year ended December 31, 2025, GIVES did not have any investments.

Inventories:

The cost of materials and supplies acquired by GIVES are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at December 31, 2025, are not material to the financial statements.

Use of Assets:

Per the cooperative endeavor agreement with Jefferson Parish, any acquisition of immovable property, equipment, vehicles, or buildings by GIVES with funds from the agreement, are the property of Jefferson Parish, and, if legally required to be titled, should be titled in Jefferson Parish’s name and not in the name of GIVES. The contract also states that in the event GIVES should voluntarily cease operations during the term of the agreement or be removed for just cause by Jefferson Parish, all buildings, equipment, or apparatus purchased with appropriations from Jefferson Parish general and special revenue funds or contract consideration shall become (or remain if already titled in Jefferson Parish’s name) the property of Jefferson Parish.

The assets owned and titled by Jefferson Parish and used by GIVES are reported on GIVES’ statement of financial position as a use of asset. GIVES records the use of asset for purchases over $250 and expenses those purchases under $250. Expenditures for maintenance, repairs, and minor renewals are charged against earnings as incurred. Depreciation is computed using the straight-line method over the useful lives of the assets. The lives range from 5 to 40 years. Property, plant, equipment, and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Asset Category	Useful Life in Years
Buildings	20
Furniture and fixtures	3 to 5
Heavy equipment	5
Vehicles	5 to 10
Infrastructure (if any)	40

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of 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 of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Budgets:

As a quasi-public corporation, GIVES is not required to adopt a budget, therefore, a budget to actual statement is not presented in the accompanying financial statements. An informal budget is adopted for internal purposes.

Expenses Paid by Others:

The full-time firefighters of GIVES that meet certain qualifications, receive supplemental pay from the State of Louisiana under the provisions of LRS 33:2202. The amount of pay received is not reflected in these financial statements as these supplemental state funds are paid directly to the firefighters. The supplemental pay is included in the taxable income of the firefighters so that federal and state taxes may be applied.

Donated Services, Facilities, or Supplies:

No amounts are reflected in the financial statements for donated services. Donated services include a substantial number of hours from volunteer firefighters/paramedics. These amounts are not readily determinable.

Income Taxes:

GIVES is exempt from federal and state income taxes under the Internal Revenue Code 501(c)(3). Therefore, no provision for income taxes has been included in the financial statements.

In accordance with Internal Revenue Service (IRS) Revenue Procedure 95-48, GIVES is exempt from filing a Form 990 each year. Section 3 of Rev. Proc. 95-48 provides that "an organization that is either a "government unit" or an "affiliate of a government unit", within the meaning of Section 4, is not required to file Form 990."

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Change in Financial Reporting Framework:

In prior years, GIVES prepared its financial statements in accordance with accounting principles applicable to governmental entities, as prescribed by the Governmental Accounting Standards Board (GASB). During the year ended December 31, 2025, the nature of GIVES was evaluated and determined that GIVES should report as a not-for-profit entity in accordance with accounting principles generally accepted in the United States of America applicable to not-for-profit organizations, as prescribed by the Financial Accounting Standards Board (FASB).

Accordingly, the accompanying financial statements have been prepared in accordance with FASB accounting standards. This change in financial reporting framework has been applied prospectively, and financial statements for prior periods are not presented. The change in financial reporting framework affects the presentation, terminology, and classification of certain elements of the financial statements, including, but not limited to the presentation of net assets, the statement of activities, and certain note disclosures.

2. CASH AND CASH EQUIVALENTS:

At December 31, 2025, GIVES maintained cash balances in a local bank. The bank balances totaled $86,280 and the book balances totaled $86,280. These deposits were fully covered by Federal Deposit Insurance Corporation (FDIC).

3. USE OF ASSETS:

The cost and accumulated depreciation of the use of assets were as follows:

December 31, 2025	Balance 01/01/25	Additions	Disposals	Balance 12/31/25
Buildings and improvements	$ 3,000	$ -	$ -	$ 3,000
Furniture and fixtures	6,814	-	-	6,814
Heavy equipment	207,278	-	-	207,278
Vehicles	298,719	-	-	298,719
	515,811	-	-	515,811
Accumulated depreciation	(307,457)	(29,872)	-	(337,329)
Use of assets, net	$ 208,354	$ (29,872)	$ -	$ 178,482

The use of assets is depreciated systematically over the life of the asset using the straight-line basis. Depreciation expense for the year ended December 31, 2025, totaled $29,872.

4. CONTRACTED SERVICES:

GIVES has a cooperative agreement with the Grand Isle Volunteer Fire Company No. 1 (GIVFC), whereby GIVFC provides all administrative and accounting services for GIVES.

In addition, in an effort to save money by consolidating operations, the employees of GIVES were transferred to GIVFC. Now, GIVFC employees are cross-trained and are responsible for responding to both fires and emergencies. As of December 31, 2025, GIVES reported $483,499 of expenditures to GIVFC under this arrangement.

5. ECONOMIC DEPENDENCE:

In January 1996, the Parish and GIVES entered into a cooperative endeavor agreement whereby GIVES would be responsible for providing ambulance services to Ambulance District No. 2 of Jefferson Parish, Louisiana. In return, Jefferson Parish would remit to GIVES, on a monthly basis, 1/12th of the currently budgeted revenues expected to be collected from the ad valorem taxes collected. Contract revenue under the agreement for the year ended December 31, 2025 totaled $563,654.

6. COMMITMENTS AND CONTINGENCIES:

Risk Management:

GIVES is exposed to various risks of loss resulting from personal injury; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To protect against these risks of loss, GIVES purchases various types of insurance from commercial carriers, including general liability and automobile liability.

Litigation:

There is no litigation pending against GIVES at December 31, 2025, that is expected to exceed its insurance coverage.

7. EXPENDITURES OF GIVES PAID BY GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1 (GIVFC):

The Grand Isle Volunteer Fire Company No. 1 provides GIVES its building, utilities, and maintenance. These expenditures are not included in the accompanying financial statements.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

GIVES manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. GIVES regularly monitors liquidity required to meet its operating needs and other contractual commitments.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS: (Continued)

GIVES' financial assets available within one year of the statement of financial position date for general expenditures consist solely of cash and cash equivalents. As of December 31, 2025, financial assets available for expenses within one year of the statement of financial position date consist of cash and cash equivalents in the amount of $86,280.

GIVES does not have any donor-restricted financial assets, receivables, or other financial assets subject to contractual or legal restrictions that would limit their use. GIVES manages its liquidity by maintaining sufficient cash balances to meet expected operating expenditures.

9. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through June 30, 2026, which is the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Agency head name: Joshua Santiny, Fire Chief

Purpose	Amount
Salary	$ -
State Supplemental Pay	-
Benefits-Insurance	-
Benefits-Retirement	-
Car Allowance	-
Vehicle Provided by Agency	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Special Meals	-
	$ -

DHHM
certified public accountants

Duplantier Hrapmann Hogan & Maher, LLP

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

June 30, 2026

To the Board of Directors
Grand Isle Volunteer Emergency Services Inc.

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 Grand Isle Volunteer Emergency Services Inc. (a Louisiana non-profit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated June 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grand Isle Volunteer Emergency Services Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grand Isle Volunteer Emergency Services Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grand Isle Volunteer Emergency Services Inc.'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grand Isle Volunteer Emergency Services Inc.'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

GIVES' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Grand Isle Volunteer Emergency Services Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and responses. GIVES' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of Grand Isle Volunteer Emergency Services Inc. for the year ended December 31, 2025 was unmodified.

2. Internal Control

   Material Weaknesses: None

   Significant deficiencies: 2025-001 and 2025-002

3. Compliance and Other Matters: None

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

2025-001 Lack of Financial Oversight

Criteria: Internal Controls should be in place to provide for the timely review of monthly financial statements, bank reconciliations, and other accounting responsibilities to ensure accurate financial reporting.

Condition: The GIVES Board of Directors did not meet consistently, on a monthly basis with a quorum, during the year ended December 31, 2025. Therefore, complete and timely financial information, including the information related to public funds paid on behalf of GIVES by Jefferson Parish, was not reported to Board at monthly meetings during the year.

Cause: The Board did not meet consistently.

Effect: Complete and accurate financial information was not available to be compiled or provided to the Board timely for adequate oversight of GIVES' financial information.

Recommendation: GIVES should develop and implement policies and procedures to ensure that there is adequate oversight of the financial statements and other financial information by having the Board of Directors meet monthly in accordance with GIVES' by-laws.

Management's Corrective Action Plan: Management feels that they will be able to provide better financial oversight and will have the resources to resolve this finding. Management will communicate with Jefferson Parish to obtain reports of invoices paid by month to assist with financial reporting at monthly Board meetings.

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

2025-002 Bank Reconciliations

Criteria: Internal controls should be in place to provide for the timely reconciliation of all cash account balances and to ensure all account activity is properly recorded on the GIVES' general ledger.

Condition: GIVES did not reconcile monthly bank statements for the year ended December 31, 2025, in a timely manner. A year-end reconciliation was prepared that captured all activity on GIVES' bank accounts, but monthly reconciliations were not prepared.

Cause: Internal controls are not in place to ensure the timely reconciliation of cash accounts.

Effect: Failure to reconcile all cash accounts in a timely manner could lead to missing cash and incomplete financial statements.

Recommendation: All cash balances as reported on the GIVES' general ledger should be reconciled to appropriate supporting documentation on a monthly basis.

Management's Corrective Action Plan: Management will begin preparing monthly reconciliations for all accounts in a timely manner.

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

SUMMARY OF PRIOR YEAR FINDINGS:

2024-001 Inadequate Segregation of Duties

Criteria: Effective internal controls are key to mitigating risk of fraud in cash receipts, non-payroll cash disbursements, and financial reporting cycles.

Condition: It was noted that the size of GIVES' operations is too small to provide for an adequate segregation of duties. A Grand Isle Volunteer Fire Company No. 1 (GIVFC) employee is tasked with assisting GIVES with financial reporting responsibilities. There is a lack of segregation of duties within GIVFC's accounting department, and, therefore, inherently presents a risk to GIVES.

Status: Resolved – GIFVC has hired an employee with financial reporting responsibilities to segregate duties to the extent possible with available resources. Also, during the year ended December 31, 2025, Jefferson Parish continued to serve as paymaster for GIVES, and processed disbursements from Jefferson Parish accounts on behalf of GIVES. Purchases were reviewed and approved by GIVES and then sent to Jefferson Parish for additional approval and disbursement.

2024-002 Lack of Financial Oversight

Criteria: Internal Controls should be in place to provide for the timely review of monthly financial statements, bank reconciliations, and other accounting responsibilities to ensure accurate financial reporting.

Condition: All revenue and expenditures related to public funds and paid on behalf of GIVFD/GIVES by Jefferson Parish were not recorded in the GIVFC's or GIVES's general ledger throughout the year. Further, the Board of Directors did not meet consistently, on a monthly basis with a quorum, during the year.

Status: Partially resolved – See current year finding 2025-001

2024-003 Preparation of Financial Statements by Auditor

Criteria: Internal controls over financial reporting are those policies and procedures that exist to assure that an entity's financial statements are prepared in accordance with generally accepted accounting principles (GAAP).

Condition: GIVES does not have controls or resources in place for proper oversight of its financial reporting and for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). As is common in small organizations, GIVES has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles (GAAP).

SUMMARY OF PRIOR YEAR FINDINGS: (Continued)

2024-003 Preparation of Financial Statements by Auditor (Continued)

Status: Resolved – During the year ended December 31, 2025, GIVES utilized a full-time CPA to perform the accounting function, including preparing and reconciling year-end financial information, that is capable and has the skills, knowledge and experience to properly prepare financial statements. Audit adjustments and draft financial statements are reviewed and approved by management prior to being released and responsibility for the statements is accepted by GIVES management once the statements are reviewed and understood.

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JANUARY 1, 2025
THROUGH DECEMBER 31, 2025

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE FISCAL YEAR JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

June 30, 2026

Board of Directors
Grand Isle Volunteer Emergency Services Inc. and
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2025 through December 31, 2025. Grand Isle Volunteer Emergency Services Inc.'s management is responsible for those C/C areas identified in the SAUPs.

Grand Isle Volunteer Emergency Services Inc. (GIVES) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 01, 2025 through December 31, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. **Procedure**: Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

ii. ***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.

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

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

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

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

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

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

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

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

Results: As a result of applying the above agreed upon procedures, we noted the following:

- The receipts/collections policies and procedures did not address the preparation of deposits or management's actions to determine the completeness of all collections for each type of revenue.

- GIVES does not have a policy for information technology disaster recovery/business continuity that includes (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

- The debt service policies and procedures did not address debt issuance approval.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

2) Board or Finance Committee

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

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

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

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

Results: As a result of applying the above agreed upon procedures, we noted the following:

- The Board of Directors did not meet on a monthly basis with a quorum in accordance with their articles of incorporation during the fiscal period.

- The minutes did not include updates on progress to resolve prior year audit findings

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

3) Bank Reconciliations

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

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

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: As a result of applying the above agreed upon procedures, we noted the following:

- Monthly bank reconciliations were not prepared for any month other than December 2025. The December bank reconciliation was prepared within 2 months of the related statement closing date, but there was no evidence provided that the reconciliation was reviewed by management or a board member within 1 month of the date the reconciliation was prepared.

There were no reconciling items noted that had been outstanding for more than 12 months from the December 31 statement closing date.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

4) Collections (excluding electronic funds transfers)

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

Results: We noted no findings as a result of applying the above agreed-upon procedures.

B. **Procedure**: For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

i. Employees responsible for cash collections do not share cash drawers/registers;

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: As a result of applying the above agreed upon procedures, we noted the following:

- Employee responsible for collecting cash is responsible for preparing bank deposits and makes deposits at the bank.

- Employee responsible for collecting cash is responsible for posting receipts to the general ledger.

- GIVES does not reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

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

Results: We noted no findings as a result of applying the above agreed-upon procedures.

D. **Procedure**: Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

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

iii. Trace the deposit slip total to the actual deposit per the bank statement.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Trace the actual deposit per the bank statement to the general ledger.

Results: As a result of applying the above agreed upon procedures, we noted the following:

- We were unable to determine if collections were deposited within one day of receipt at the collection location for the two deposit dates selected for testing as the receipt date was not included on the deposit documentation.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

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

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

Results: We noted no findings as a result of applying the above agreed-upon procedures.

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

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

ii. At least two employees are involved in processing and approving payments to vendors;

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

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

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

Results: As a result of applying the above agreed upon procedures, we noted the following:

- The person responsible for processing payments at GIVES is not prohibited from adding vendors to the entity's purchasing/disbursement system.

- The person responsible for processing payments at GIVES also mails the checks.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

C. **Procedure**: For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Results: As a result of applying the above agreed upon procedures, we noted the following:

- For 4 of the 5 non-payroll disbursements selected for testing, GIVES was unable to provide an original itemized invoice or supporting documentation, other than a copy of the signed check. As such, we were unable to determine if deliverables included on an original itemized invoice or supporting documentation were received by the GIVES.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

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

Results: As a result of applying the above agreed upon procedures, we noted the following:

- For 5 of the 5 non-payroll-related electronic disbursements selected for testing, GIVES was unable to provide an original itemized invoice or supporting documentation. As such, we were unable to determine if the electronic disbursement were properly approved.

Management's Response: Management has provided a plan of corrective action, which is included in Appendix A.

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

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

Results: Not applicable - Management represented that GIVES does not have any active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period.

B. **Procedure**: Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

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

ii. Observe that finance charges and late fees were not assessed on the selected statements.

Results: Not applicable – Management represented that GIVES does not have any active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period.

C. **Procedure**: Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: Not applicable – Management represented that GIVES does not have any active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period.

D. **Procedure**: Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Results: Not applicable – Management represented that GIVES does not have any active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period.

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

A. **Procedure**: Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

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

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

Results: Not applicable – Per correspondence with GIVES and review of the general ledger details, there were no travel or travel-related expense reimbursements issued from January 1, 2025 through December 31, 2025.

8) Contracts

A. **Procedure**: Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: Not applicable – Per correspondence with GIVES and review of the general ledger details, there were no agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed from January 1, 2025 through December 31, 2025.

9) Payroll and Personnel

A. **Procedure**: Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: Not applicable - Payroll and personnel activities are handled by Grand Isle Volunteer Fire Company No. 1.

B. **Procedure**: Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Results: Not applicable – Payroll and personnel activities are handled by Grand Isle Volunteer Fire Company No. 1.

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

Results: Not applicable – Payroll and personnel activities are handled by Grand Isle Volunteer Fire Company No. 1.

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

Results: Not applicable – Payroll and personnel activities are handled by Grand Isle Volunteer Fire Company No. 1.

10) Ethics

A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable

Results: The ethics agreed-upon procedures are not applicable to Grand Isle Volunteer Emergency Services Inc.

B. **Procedure**: Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: The ethics agreed-upon procedures are not applicable to Grand Isle Volunteer Emergency Services Inc.

11) Debt Service

A. **Procedure**: Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Results: There were no bonds/notes or other debt instruments issued by GIVES during the fiscal period. The debt service agreed-upon procedures category is generally not applicable to nonprofit entities and are not applicable to GIVES in the current year.

B. **Procedure**: Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: GIVES had no bonds/notes outstanding at the end of the fiscal period.

12) Fraud Notice

A. **Procedure**: Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Results: Management represented that there were no instances of misappropriation of public funds and assets during the fiscal period.

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

Results: We noted no findings as a result of applying the above agreed-upon procedures.

13) Information Technology Disaster Recovery/Business Continuity

A. **Procedure**: Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

B. **Procedure**: Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

C. **Procedure**: Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

D. **Procedure**: Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedure and discussed the results with management.

E. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and

- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

Results: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

A. **Procedure**: Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

   Results: The sexual harassment agreed-upon procedures are not applicable to Grand Isle Volunteer Emergency Services Inc.

B. **Procedure**: Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

   Results: The sexual harassment agreed-upon procedures are not applicable to Grand Isle Volunteer Emergency Services Inc.

C. **Procedure**: Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

   i. Number and percentage of public servants in the agency who have completed the training requirements;

   ii. Number of sexual harassment complaints received by the agency;

   iii. Number of complaints which resulted in a finding that sexual harassment occurred;

   iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

   v. Amount of time it took to resolve each complaint.

   Results: The sexual harassment agreed-upon procedures are not applicable to Grand Isle Volunteer Emergency Services Inc.

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

We are required to be independent of Grand Isle Volunteer Emergency Services Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Duplantier, Hrapmann, Hogan and Maher, LLP

Metairie, Louisiana

APPENDIX A

GRAND ISLE VOLUNTEER EMERGENCY SERVICE

P.O. Box 1035, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-2000

June 30, 2026

Duplantier, Hrapmann, Hogan & Maher, LLP
Certified Public Accountants
3510 N. Causeway Blvd., Suite 500
Metairie, LA 70002

This letter is in response to the findings noted for the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures performed for the period January 1, 2025 through December 31, 2025. Listed below are our responses and the changes that will be implemented to address all findings:

1) Written Policies and Procedures

1. Procedure A(iv) – Receipts/Collections Agree and will update the policies and procedures where applicable

2. Procedure A(x) – Debt Service Agree and will update the policies and procedures where applicable

3. Procedure A(xi) – Information Technology Disaster Recovery/Business Continuity Agree and will update the policies and procedures where applicable. External hard drives will be issued to all computers along with a network anti-virus system

2) Board or Finance Committee

1. Procedure A(i) – Monthly Board Meetings Agree. Since the new administration took office in August of 2025, regular monthly meetings have been held as required.

2. Procedure A(iv) – Written Updates on Progress of Resolving Audit Findings Agree, the new administration will work on and resolve these issues. Duly noting this administration took office in August of 2025

3) Bank Reconciliations

1. Procedure A(i) – Bank Reconciliations Prepared within 2 Months of the Related Statement Closing Date Jefferson Parish held all of our finances until March of 2026. Monthly reconciliations of bank statements are prepared within the 2 months of statement closing since that time.

2. Procedure A(ii) – Written Evidence of Review and Approval within 1 Month of Preparation Date Bank reconciliations will be reviewed and approved within 1 month of completion

4) Collections (excluding electronic funds transfers)

1. Procedure B – Segregation of Duties Management will update its policies and procedures to ensure proper collections when possible

2. Procedure D(iv) – Observe Deposit Made within One Day of Receipt Management will keep a receipt log or document the receipt date on checks received

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

1. Procedure B – Segregation of Duties Management will implement policies and procedures to address areas where duties overlap

2. Procedure C(i) – Original Itemized Receipts Management will implement a standardized documentation retention policy requiring all invoices, supporting documentation and approvals to be maintained and accessible.

3. Procedure D – Electronic Disbursements – Original Itemized Receipts Management will implement a standardized documentation retention policy requiring all invoices, supporting documentation and approvals to be maintained and accessible.

Signed: ______________________________

Joshua Santiny
Fire Chief
Grand Isle Volunteer Emergency Services, Inc.