



PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

FINANCIAL REPORT

DECEMBER 31, 2022

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

FINANCIAL REPORT

DECEMBER 31, 2022

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Paincourtville Volunteer Fire Department, Inc.
Paincourtville, Louisiana

We have reviewed the accompanying financial statements of Paincourtville Volunteer Fire Department, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2022, and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation of these financial statements in accordance with accounting principles generally accepted 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Paincourtville Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to chief executive officer is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and, accordingly, do not express an opinion on such information.

Postlethwaite & Netterville

Donaldsonville, Louisiana
June 28, 2023

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2022

ASSETS

Cash and cash equivalents	\$	111,439
Certificates of deposit		328,553
Contribution receivable		35,730
Due from government agency		47,820
Property and equipment, net		1,447,025
TOTAL ASSETS	\$	<u>1,970,567</u>

LIABILITIES

Note Payable	\$	240,614
TOTAL LIABILITIES		<u>240,614</u>

NET ASSETS

Without donor restrictions		1,694,223
With donor restrictions		35,730
TOTAL NET ASSETS		<u>1,729,953</u>

TOTAL LIABILITIES AND NET ASSETS	\$	<u>1,970,567</u>
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See accompanying notes and independent accountants' review report.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES AND OTHER SUPPORT</u>			
Grant from government agency	\$ 214,965	\$ -	\$ 214,965
Contributions of cash	25,461	-	25,461
Contributions of non-financial assets	21,833	35,880	57,713
2% fire rebate	31,178	-	31,178
Other income	1,204	-	1,204
Net assets released from restrictions	150	(150)	-
	<u>294,791</u>	<u>35,730</u>	<u>330,521</u>
Total revenues and other support			
<u>EXPENSES AND LOSSES</u>			
Program services			
Public safety	120,742	-	120,742
Support services			
General and administrative	111,692	-	111,692
	<u>232,434</u>	<u>-</u>	<u>232,434</u>
Change in net assets	62,357	35,730	98,087
Net assets at beginning of year	1,631,866	-	1,631,866
Net assets at end of year	<u>\$ 1,694,223</u>	<u>\$ 35,730</u>	<u>\$ 1,729,953</u>

See accompanying notes and independent accountants' review report.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2022

	<u>Program Services</u>	<u>Support Services</u>	
	Public Safety	General and Administrative	Total Expenses
Depreciation	\$ 6,769	\$ 29,855	\$ 36,624
Dues and subscriptions	-	1,775	1,775
Education and training	395	-	395
Equipment testing	5,271	-	5,271
Fuel	4,049	-	4,049
In-kind expenses	18,233	3,600	21,833
Rent expense	-	150	150
Meetings	-	3,087	3,087
Miscellaneous	-	1,364	1,364
Office supplies	-	4,003	4,003
Professional fees	-	13,915	13,915
Repairs and maintenance	46,980	11,868	58,848
Insurance	15,940	25,168	41,108
Supplies	23,105	-	23,105
Technical Support	-	139	139
Utilities and telephone	-	16,768	16,768
Total expenses	<u>\$ 120,742</u>	<u>\$ 111,692</u>	<u>\$ 232,434</u>

See accompanying notes and independent accountants' review report.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	98,087
Adjustments to reconcile change in net assets provided by operating activities:		
Depreciation		36,624
Decrease in due from government agency		15,570
Increase in contribution receivable		(35,730)
Net cash provided by operating activities		<u>114,551</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of equipment		(277,001)
Purchases of certificates of deposit		(70,304)
Proceeds from maturities of certificates of deposit		246,544
Net cash used in investing activities		<u>(100,761)</u>

Net increase in cash and cash equivalents 13,790

Cash and cash equivalents at January 1 97,649

Cash and cash equivalents at December 31 \$ 111,439

NON-CASH FINANCING ACTIVITIES

Fire truck obtained through notes payable \$ 240,614

See accompanying notes and independent accountants' review report.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

1. Summary of Significant Accounting Policies

Organization and Nature of Business

The Paincourtville Volunteer Fire Department, Inc. (the Fire Department) is a non-profit organization formed on August 10, 1978 to provide fire protection to the citizens of the Paincourtville, Louisiana and its surrounding areas. The Fire Department is solely dependent upon the ad valorem tax revenue received from the grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, 2% fire rebate, donations from the public, and investment income. The board consists of nine members. They are not appointed by the Police Jury. The Fire Department is fiscally dependent on the Police Jury, but the nature and significance of their relationship with the Police Jury is not such that their exclusion would render the Police Jury's financial statements incomplete.

Program Services

Public Safety

The Fire Department engages in the voluntary fighting and prevention of fires in and around Paincourtville, Louisiana. Additionally, the Fire Department aids in rescue work and provides assistance during fires, floods, and all other disasters.

Support Services

General and Administration

The supporting service category includes the functions necessary to provide administrative performance of the financial responsibilities of the Fire Department.

Basis of Accounting

The Fire Department prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Accordingly, revenues from grants from government agencies, donations, and investments are recognized when earned and expenses are recognized when incurred and whereby funds are classified in accordance with specified restrictions or objectives.

Compliance with Louisiana Laws

The annual grant contract with the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

1. Summary of Significant Accounting Policies (continued)

Cash and Certificates of Deposit

The Fire Department considers all cash accounts, money market funds, and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.

Cash and cash equivalents include demand deposit accounts and interest-bearing demand accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The Fire Department invests in certificates of deposit. These certificates of deposit have original maturities between 6 and 18 months. These certificates of deposit are stated at cost which approximates fair value.

Due from Government Agency

Due from government agency consists of the unremitted grant funding from the Consolidated Fire Protection District of the Assumption Parish Police Jury. The grant is based upon a predetermined formula as set forth in the cooperative endeavor agreement and is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District of the Assumption Parish Police Jury.

Property and Equipment

Buildings, vehicles, and equipment are recorded at cost and are being depreciated using the straight-line method over their estimated useful lives as follows:

Buildings	30 - 40 years
Vehicles & Equipment	5 - 10 years

Net Assets

Net Assets Without Donor Restrictions

Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the Board).

Net Assets With Donor Restrictions

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

1. Summary of Significant Accounting Policies (continued)

Net Assets (continued)

The Fire Department reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets.

Revenue Recognition

The Fire Department recognizes contributions received and made, including unconditional promises to give, as revenue in the period received or made. Contributions received are reported as either revenues without donor restrictions or revenues with donor restrictions. Contributions with donor restrictions that are used for the purpose specified by the donor in the same year as the contribution is received are recognized as revenues with donor restrictions and are reclassified as net assets released from restrictions in the same year.

Promises to contribute that stipulate conditions to be met before the contribution is made are not recorded until the conditions are met. There were no conditional promises to give for the year ended December 31, 2022.

The majority of the Fire Department's revenue is derived from a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, which is funded by ad valorem taxes. This grant is a non-exchange transaction that benefits the general public. The grant is recognized as revenue in the year subsequent to the levy as per the terms of the cooperative endeavor agreement.

The Fire Department reports gifts of land, buildings, and equipment as revenue without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and the gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenue with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Fire Department reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributions of noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. In-kind contributions of \$21,833 include land being leased from an independent company for the Grand Bayou Station valued at \$3,600, as well as, 1,013 hours for fire, medical, and rescue response donated by volunteer firefighters valued at \$18,233. Contributed non-financial assets from the renewed lease of the Grand Bayou Station in the current year totaled \$35,880 with \$35,730 reported as a contribution receivable as of December 31, 2022.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

1. Summary of Significant Accounting Policies (continued)

Expenses

Expenses are recognized by the Fire Department on an accrual basis. Expenses paid in advance and not yet incurred are recorded as prepaid until the applicable period.

Functional Allocation of Expenses

The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to public safety are reported as expenses within that functional area. Depreciation expense for the equipment, trucks, and other vehicles used in operations have been allocated to public safety. No additional allocation of general and administrative costs has been made to public safety.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Fire Department accounts for income taxes in accordance with income tax accounting guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

The Fire Department is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Therefore, the Fire Department has not recorded a provision for income taxes in the accompanying financial statements, and the Fire Department does not have any uncertain tax positions.

Current Year Adoption of New Accounting Standard

The Fire Department implemented FASB ASU 2016-02, *Leases*. This accounting standard requires all lessees to recognize assets and liabilities and all lessors to recognize lease receivables related to lease arrangements longer than twelve months on the balance sheet, as well as additional disclosures. The Fire Department determined that it does not have any lease agreements that are material individually or in the aggregate that meet the lease criteria for recognition of a right-of-use assets and liability nor any lease agreements that meet the lease criteria for recognition of a lease receivable as of December 31, 2022. The implementation of this standard had no effect on net assets.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

1. Summary of Significant Accounting Policies (continued)

Current Year Adoption of New Accounting Standard (continued)

The Fire District also adopted Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958), Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind.

2. Cash and Certificates of Deposit

At December 31, 2022, the carrying amounts of the Fire Department's deposits were as follows:

Demand deposit accounts	\$ 111,439
Certificates of deposit	<u>328,553</u>
	<u>\$ 439,992</u>

Under state law, these deposits must be secured by either federal deposit insurance or by the pledge of securities owned by a fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

Custodial credit risk is the risk that, in the event of a financial institution failure, the Fire Department's deposits may not be returned to them. To mitigate this risk, these deposits are secured by federal deposit insurance. As of December 31, 2022, the Fire Department's bank balance was \$439,992. Of this balance, \$250,000 was secured by federal deposit insurance and \$189,992 was secured by pledged securities.

3. Contribution Receivable

On December 13, 2022, the Fire Department renewed its lease agreement of the Grand Bayou Station land with an outside party. The agreement limits the use of the land solely for the purpose of maintaining and operating the volunteer fire department for a period of 10 years. The lease of the land is exchanged for monthly payments of \$1 which is representative of fair value. The fair value of leasing the property is \$3,600 per year based upon lease rates in Assumption Parish. The Fire Department will recognize rent expense over the remaining lease term. The total contribution receivable for this agreement is \$35,730 as of December 31, 2022.

Contribution receivable consists of the following as of December 31, 2022:

2023	\$ 3,588
2024	3,588
2025	3,588
2026	3,588
2027	3,588
2028-2032	<u>17,790</u>
	<u>\$ 35,730</u>

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

4. Property and Equipment

Property and equipment at December 31, 2022 consist of the following:

Premises:	
Buildings	\$ 1,147,884
Furniture and equipment	137,092
Vehicles and equipment	592,583
	<hr/>
	1,877,559
Less: Accumulated depreciation	(1,006,591)
	<hr/>
	870,968
Land	88,899
Construction in Progress	487,158
Net property and equipment	<hr/>
	\$ 1,447,025

5. Grant from Government Agency

For the year ended December 31, 2022, the Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, in the amount of \$214,965, to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District. The amount due from Assumption Parish Police Jury for this agreement is \$47,820 as of December 31, 2022.

6. Availability and Liquidity Management

The Fire Department maintains a policy of structuring its financial assets to be available as its general expenses, liabilities, and other obligations come due. In addition, the Fire Department invests its cash in excess of 90-day requirements in short-term certificates of deposit.

To help manage unanticipated liquidity needs, the Fire Department purchases certificates of deposit with varying maturity dates.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.
(A NOT FOR PROFIT ORGANIZATION)

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

6. Availability and Liquidity Management (continued)

The following table reflects the Fire Department's financial assets as of December 31, 2022. There were no net assets with donor restrictions as of December 31, 2022.

Cash and cash equivalents	\$ 111,439
Certificates of deposit*	328,553
Contribution receivable	35,730
Due from government agency	<u>47,820</u>
Less amounts not available within twelve months:	
Contribution receivable	<u>32,142</u>
	<u>32,142</u>
Financial assets available to meet cash needs for general expenses within one year	<u>\$ 491,400</u>

*Subject to penalty for early withdrawal but available for use

7. Note Payable

Note payable at December 31, 2022 consists of the following:

Note payable in the amount of \$240,614 to Leasing 2, Inc. in three annual installments of \$87,902 including interest at 4.17%. Note matures on December 15, 2025 and is secured by a pumper truck.	<u>\$ 240,614</u>
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The maturity of the note payable is as follows:

<u>During the years ended December 31:</u>	<u>Amount</u>
2023	\$ 75,226
2024	81,005
2025	<u>84,383</u>
	<u>\$ 240,614</u>

8. Subsequent Events

In preparing the financial statements, the Fire Department has evaluated events and transactions for potential recognition or disclosure through June 28, 2023, the date that the financial statements were available to be issued and has determined that no additional events occurred that require disclosure.

PAINCOURTVILLE VOLUNTEER FIRE DEPARTMENT, INC.

(A NOT FOR PROFIT ORGANIZATION)

SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2022

President: Aaron Landry

<u>Purpose</u>	<u>2022</u>
	Amount
Amounts paid directly to or on behalf of the President:	
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<hr/>
	\$ -
	<hr/> <hr/>

Note: The president is a volunteer.

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Paincourtville Volunteer Fire Department, Inc.
Paincourtville, Louisiana

We have performed the procedures enumerated below, which were agreed to by management of Paincourtville Volunteer Fire Department, Inc. and the Louisiana Legislative Auditor on the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the Fire Department is responsible for its financial records and compliance with applicable laws and regulations.

The Fire Department 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 Fire Department's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Fire Department's management.

The Fire Department received a grant from Assumption Parish Police Jury. The expenditures for the Fire Department were paid using funds from this grant.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

We selected 6 disbursements, according to the procedure above, for the fiscal year. All disbursements were selected from the Assumption Parish Police Jury grant for testing.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Two of the six disbursements that were selected were not coded to the correct general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Fire Department's policies and procedures.

Each of the selected disbursements were properly approved in accordance with the Fire Department's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Not applicable.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's financial records.

No close-out requirements were indicated upon our review of the grant award.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Fire Department is only required to post meeting announcements and agendas on the fire station door. The Fire Department management represented that publications and agendas were posted on the door of the fire station for each meeting during the year.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Fire Department must submit an annual budget to Assumption Parish Police Jury in order to receive the ad valorem tax proceeds allocated to the Fire Department. An annual budget was submitted as required.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Fire Department's report will be submitted to the Legislative Auditor before statutory due date of June 30, 2023.



11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Fire Department's management represented that the Fire Department did not enter into any contracts that utilized state funds and that were subject to the public bid law.

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

The prior year finding regarding proper motions made regarding purchases in excess of \$250 appears to be resolved as of December 31, 2022 based upon the results of procedure number 5 of these Agreed-Upon Procedures.

We were engaged by the Fire Department 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Fire Department's compliance with the foregoing matters. 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 the Fire Department 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 the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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.

Postlethwaite & Netterville

Donaldsonville, Louisiana
June 28, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

4/3/2023 (Date Transmitted)

Postlethwaite & Netterville (CPA Firm Name)
215 St. Patrick Stret (CPA Firm Address)
Donaldsonville, LA 70346 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2022 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No [] N/A []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No [] N/A []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No [] N/A []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No [] N/A []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes No [] N/A []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

<u>Marcy Filibeault</u>	Secretary	<u>4/3/23</u>	Date
<u>Bailey Landry</u>	Treasurer	<u>4/3/23</u>	Date
<u>Caron Amy</u>	President	<u>4-3-23</u>	Date