

**FIRE PROTECTION DISTRICT NO. 12
OF RAPIDES PARISH**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

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June 1, 2020

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Fire Protection District No. 12
Cheneyville, LA 71325

We have reviewed the accompanying basic financial statements of the governmental activities and the major fund of the Fire Protection District No. 12 of Rapides Parish as of and for the year ended December 31, 2019, and the related notes to the financial statements, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the 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 presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review 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. 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.

Accountant's Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)

Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required

supplementary information, and we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Other Supplemental Information

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 1, 2020, on the results of our agreed-upon procedures.



ROZIER, MCKAY, & WILLIS
Certified Public Accountants

Fire Protection District No. 12 of Rapides Parish

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

This section of the annual financial report presents our discussion and analysis of the Fire District's financial performance during the fiscal year ended December 31, 2019.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The government-wide financial statements report information about the Fire District as a whole using accounting methods similar to those used by private-sector companies. These financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Fire District's assets and all of the Fire District's liabilities. All of the Fire District's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, related revenue sharing, and fire insurance rebates.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Fire District's most significant activities and are not intended to provide information for the Fire District as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Fire District only has one governmental fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Fire District's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE DISTRICT

A comparative analysis of the government-wide data for the current and previous year is presented as follows:

Net Position

A condensed version of the government-wide Statement of Net Position is presented as follows:

Fire Protection District No. 12 of Rapides Parish

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019

	December 31,	
	2019	2018
<u>Assets:</u>		
Current and Other Assets	\$ 422,716	\$ 557,088
Capital Assets, net	880,995	718,016
Total Assets	1,303,711	1,275,104
<u>Liabilities:</u>		
Current and Other Liabilities	3,868	4,261
Total Liabilities	3,868	4,261
<u>Net Position:</u>		
Invested in Capital Assets, net	880,995	718,016
Unrestricted	418,848	552,827
Total Net Assets	\$ 1,299,843	\$ 1,270,843

As the presentation appearing above demonstrates, a portion of the Fire District's net position (56%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, and equipment. The Fire District uses these capital assets to provide fire protection and other services to local residents; consequently, these amounts are not available for future spending.

The remaining net assets are unrestricted and may be used to meet the Fire District's ongoing obligations.

Changes in Net Position

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	For the Year Ended December 31	
	2019	2018
<u>Revenues:</u>		
Program Revenues:		
Insurance Rebate	\$ 6,229	\$ 6,236
Operating Grants and Contributions	----	----
Capital Grants and Contributions	----	----
General Revenue:		
Ad valorem Taxes	306,234	309,895
Other	2,474	8,012
Total Revenues	314,937	324,143
<u>Program Expenses:</u>		
Fire Protection	285,937	258,597
Total Program Expenses	285,937	258,597
Change in Net Position	29,000	65,546
Net Position Beginning	1,270,843	1,205,297
Net Position Ending	\$ 1,299,843	\$ 1,270,843

Fire Protection District No. 12 of Rapides Parish

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

As the accompanying presentation demonstrates, the Fire District's net position increased \$28,999. This increase is due to prudent use of the District's resources.

FINANCIAL ANALYSIS OF THE FIRE DISTRICT'S FUND

For the year ended December 31, 2019, differences between the government-wide presentation and the fund financial statements were limited to the reporting of the depreciation of capital assets.

BUDGET HIGHLIGHTS

For the year ended December 31, 2019, revenues and expenditures conformed to expectations.

CAPITAL ASSET ADMINISTRATION

For the year ended December 31, 2019, capital outlay activity consisted of a final payment for a new truck, the purchase of land, and equipment.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

Fire Protection District No. 12 of Rapides Parish

Statement of Net Position

December 31, 2019

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 118,025
Receivables (net)	304,691
Capital Assets - Land	
Non depreciable capital assets	100,745
Depreciable capital assets, net	<u>780,250</u>
Total Assets	<u>1,303,711</u>
 <u>LIABILITIES</u>	
Accounts Payable	<u>3,868</u>
Total Liabilities	<u>3,868</u>
 <u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	880,995
Unrestricted	<u>418,848</u>
Total Net Position (deficit)	<u>\$ 1,299,843</u>

See accompanying notes and independent accountant's review report

Fire Protection District No. 12 of Rapides Parish

Statement of Activities

For the Year Ended December 31, 2019

		Program Revenues			
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue</u>
<u>Governmental Activities</u>					
Fire Protection	\$ 285,937	\$ -	\$ 6,229	\$ -	\$ (279,708)
Total Governmental Activities	<u>285,937</u>	<u>-</u>	<u>6,229</u>	<u>-</u>	<u>(279,708)</u>
			<u>General Revenues:</u>		
			Property Taxes		306,234
			Other		<u>2,474</u>
			Total General Revenues		<u>308,708</u>
			Change in Net Position		29,000
			Net Position - Beginning		<u>1,270,843</u>
			Net Position - Ending		<u>\$ 1,299,843</u>

See accompanying notes and independent accountant's review report

Fire Protection District No. 12 of Rapides Parish

Balance Sheet - Governmental Funds

December 31, 2019

	General Fund
<u>Assets:</u>	
Cash	\$ 118,025
Receivables	<u>304,691</u>
 Total Assets	 <u>\$ 422,716</u>
<u>Liabilities and Fund Balances:</u>	
Liabilities:	
Accounts Payable	\$ <u>3,868</u>
Total Liabilities	<u>3,868</u>
<u>Fund Balance:</u>	
Unassigned	<u>418,848</u>
Total Fund Balance	<u>418,848</u>
Total Liabilities and Fund Balance	<u>\$ 422,716</u>

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

Total Fund Balance - Governmental Fund \$ 418,848

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

 Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. 880,995

Net Position of Governmental Activities \$ 1,299,843

See accompanying notes and independent accountant's review report

Fire Protection District No. 12 of Rapides Parish

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Governmental Funds

For the Year Ended December 31, 2019

	<u>General Fund</u>
<u>Revenues:</u>	
Ad valorem taxes	\$ 306,234
2% Insurance Rebate	6,229
Other	<u>2,474</u>
Total revenues	<u>314,937</u>
 <u>Expenditures:</u>	
Public Safety:	
Fuel	11,941
Labor	27,000
Supplies	1,155
Insurance	26,943
Legal and accounting	11,722
Office expense	5,546
Repairs and maintenance	16,003
Other	20,240
Capital outlay	<u>328,366</u>
Total expenditures	<u>448,916</u>
 Change in Fund Balance	 (133,979)
 Fund balance - beginning of year	 <u>552,827</u>
 Fund balance - end of year	 <u><u>\$ 418,848</u></u>

Fire Protection District No. 12 of Rapides Parish

***Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019***

Net change in fund balances of Governmental Funds \$ (133,979)

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

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

Capital expenditures reported by Governmental Funds	328,365	
Depreciation expense reported on a government-wide basis	<u>(165,386)</u>	<u>162,979</u>

Change in net assets of governmental activities \$ 29,000

Fire Protection District No. 12 of Rapides Parish

Notes to Financial Statements ***December 31, 2019***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 12 of Rapides Parish (the Fire District) was created to provide fire protection for portions of Rapides Parish. The Fire District was organized by joint action of the Police Jury of Parish of Rapides, and the Town of Cheneyville.

The Fire District is governed by a board of directors consisting of five members, each of which is a resident property taxpayer of the Fire District. Two members are appointed by the Rapides Parish Police Jury, two members by the Town of Cheneyville, and one member is selected by the preceding four members. The Fire District is a component unit of the Rapides Parish Police Jury, the primary governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the fund maintained by the Fire District and do not present financial information on the primary government, the general government services provided by that entity, or the other governmental units that are accountable to the primary government.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the Fire District is a component unit of the Rapides Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Fire Protection District No. 12 and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Fire Protection District No. 12 of Rapides Parish

Notes to Financial Statements

December 31, 2019

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Fire District's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Fire District as a whole. The government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include any charges for services and any grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Fire District's only major fund is the general fund. This fund is the primary operating fund of the Fire District and is used to account for all resources, except those required to be accounted for in other funds.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement

Fire Protection District No. 12 of Rapides Parish

Notes to Financial Statements **December 31, 2019**

focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

Use of Estimates

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

Budget Practices

Budgets of the general fund are prepared on the modified accrual basis of accounting. Unexpended appropriations of this fund lapse at the end of each fiscal year. Budgets of the general fund and all changes and amendments to these budgets are approved by the Board of Directors as a whole.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives typically range from five to forty years.

Cash and Cash Equivalents

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit, and highly liquid investments. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

NOTE 2-CASH AND CASH EQUIVALENTS

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

At December 31, 2019 the Fire District has \$118,492 in deposits (collected bank balance). These deposits were fully secured by FDIC insurance coverage.

Fire Protection District No. 12 of Rapides Parish

Notes to Financial Statements **December 31, 2019**

NOTE 3 - AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are collected by the Rapides Parish Sheriff's Office and remitted to the Fire District the month subsequent to collection.

Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. For the year ended December 31, 2019, 11.96 mills were assessed. The tax expires in 2027.

NOTE 4 - RECEIVABLES

Receivables at December 31, 2019, consisted entirely of amounts due from governmental sources, which are described as follows:

	<u>Ad Valorem Taxes</u>
Rapides Parish Sheriff's Office	\$ 304,691

NOTE 5 - CAPITAL ASSETS

A summary of the Fire District's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Non Depreciable Capital Assets</u>				
Land	\$ 10,745	\$ 90,000	\$ ----	\$ 100,745
<u>Depreciable Capital Assets</u>				
Trucks	\$ 1,329,533	\$ 235,085	\$ ----	\$ 1,564,618
Building	289,120	----	----	289,120
Equipment	257,177	3,280	----	260,457
Furniture & Fixtures	9,507	----	----	9,507
Accumulated Depreciation	(1,178,066)	(165,386)	----	(1,343,452)
Total Net of Depreciation	\$ 718,016	\$ 162,979	\$ ----	\$ 880,995

Depreciation expense for the year ended December 31, 2019 is \$165,386.

NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at December 31, 2019 consist of trade payables incurred in connection with the operation of the fire department.

NOTE 7 - RISK MANAGEMENT

The Fire District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; and natural disasters.

Fire Protection District No. 12 of Rapides Parish

Notes to Financial Statements

December 31, 2019

The Fire District insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Fire Protection District No. 12 of Rapides Parish
Statement of Revenues, Expenditures, and Changes in
Fund Balance - General Fund Budget and Actual
For the Year Ended December 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<u>Revenues:</u>				
Ad valorem taxes	\$ 290,125	\$ 305,246	\$ 306,234	\$ 988
2% Insurance Rebate	6,236	6,229	6,229	-
Miscellaneous	8,012	2,444	2,474	30.00
Total revenues	304,373	313,919	314,937	1,018
<u>Expenditures:</u>				
Public Safety:				
Fuel	10,052	14,766	11,941	2,825
Labor	27,687	27,000	27,000	-
Supplies	3,996	4,696	1,155	3,541
Insurance	27,045	27,570	26,943	627
Legal and accounting	10,918	11,201	11,722	(521)
Office expense	6,100	3,492	5,546	(2,054)
Repairs and maintenance	14,529	9,105	16,003	(6,898)
Other	14,361	20,497	20,240	257
Capital outlay	323,938	328,365	328,366	(1)
Total expenditures	438,626	446,692	448,916	(2,224)
Excess (deficiency) of revenues over expenditures	(134,253)	(132,773)	(133,979)	(1,206)

Fire Protection District No. 12 of Rapides Parish
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

AGENCY HEAD - Edward Beaver, III, President of the Board

Conference Fees	\$ -
Lodging	-
	<u>\$ -</u>

Per review of the general ledger no payments were made to the agency head Edward Beaver III during the year.



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS

June 1, 2020

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Fire Protection District No. 12
of Rapides Parish

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 12 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire District's compliance with certain laws and regulations during the year ended December 31, 2019, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Selected all expenditures made during the year for materials and supplies exceeding \$30,000. The only two expenditures exceeding \$30,000 were the purchase of a new fire truck, and the purchase of land. The fire truck was purchased on state contract.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a listing of all employees paid during the period under examination.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

We examined the list the members of immediate family members and compared it to the list of employees provided from management. We determined none of the people listed as immediate family members were included on the list of employees.

Fire Protection District No. 12 of Rapides Parish

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of both the original budget and amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget by the Board of Fire Protection District No. 12 to minutes of the December 27, 2018 meeting. We also traced the adoption of the amended budget by the Board of Fire Protection District No. 12 to the minutes of the December 23, 2019 meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances did not exceed five percent (5%).

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that all payments were for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each disbursement was approved by the proper officials.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Fire District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and no proceeds from debt were detected.

Fire Protection District No. 12 of Rapides Parish

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records and the minutes for the year to determine if there were payments to employees that may be considered a bonus, advance, or gift. We found no payments constituting a bonus, advance or gifts being paid during the year.

Prior Comments and Recommendations

12. Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no prior year findings.

We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively. 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.

This report is intended solely for the use of management of Fire Protection District No. 12 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

ROZIER, MCKAY & WILLIS
Certified Public Accountants

Fire Protection District No. 12 of Rapides Parish
Managements Corrective Action Plan
For the Year Ended December 31, 2019

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
SECTION III - Management Letter	
No findings were reported.	Response – N/A

Fire Protection District 12 of Rapides Parish

Schedule of Prior Year Findings

For the Year Ended December 31, 2019

SECTION I - Accountants' Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
SECTION III - Management Letter	
No findings were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2019

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, must be given to the independent certified public accountant at the beginning of the engagement. The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

May 28, 2020

Rozier, McKay, & Willis, CPA's
PO Box 12178
Alexandria, LA 71315

In connection with your review of our financial statements as of [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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2019.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [✓] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [✓] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [✓] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [✓] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [✓] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [✓] No []

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

Yes [✓] No []

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 []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []



Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	<u>6/1/20</u>	Date
	Treasurer	<u>6/1/20</u>	Date
<u>Edward M. Bennett III</u>	President	<u>6/1/20</u>	Date