

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

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

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June 20, 2022

## INDEPENDENT AUDITOR'S REPORT

To the Board  
Fire Protection District No. 12  
State of Louisiana

### **Report on the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major funds of the Fire Protection District No. 12, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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 the District 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 opinions.

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

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

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

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

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## ***Fire Protection District No. 12 of Rapides Parish***

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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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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.

### **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
- Statement of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual)

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

### **Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the District's financial statements.

- The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## ***Fire Protection District No. 12 of Rapides Parish***

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# **Fire Protection District No. 12 of Rapides Parish**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

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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, 2021.

### **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, 2021**

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	December 31,	
	2021	2020
<b><u>Assets:</u></b>		
Current and Other Assets	\$ 1,705,683	\$ 595,767
Capital Assets, net	808,192	789,326
<b>Total Assets</b>	<b>2,513,875</b>	<b>1,385,093</b>
<b><u>Liabilities:</u></b>		
Current and Other Liabilities	7,302	4,178
Long-term Liabilities	1,057,229	----
<b>Total Liabilities</b>	<b>1,064,531</b>	<b>4,178</b>
<b><u>Net Position:</u></b>		
Invested in Capital Assets, net	808,192	789,326
Restricted	1,090,216	----
Unrestricted	(449,064)	591,589
<b>Total Net Assets</b>	<b>\$ 1,449,344</b>	<b>\$ 1,380,915</b>

As the presentation appearing above demonstrates, the largest portion of the Fire District's net position is invested in restricted assets. The restricted assets are the cash from the certificates of indebtedness to build the new fire station.

An additional portion of the net position represents amounts invested in capital assets, net of related debt. Net position invested in capital assets consist of land, construction in process for the new fire station, buildings, and equipment less any debt used to acquire the assets that remains outstanding. The District uses these capital assets to provide services to its citizens; 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	
	2021	2020
<b><u>Revenues:</u></b>		
Program Revenues:		
Insurance Rebate	\$ 6,171	\$ 6,191
Operating Grants and Contributions	----	----
Capital Grants and Contributions	----	----
General Revenue:		
Ad valorem Taxes	296,881	287,248
Other	3,056	2,794
<b>Total Revenues</b>	<b>306,108</b>	<b>296,233</b>

**Fire Protection District No. 12 of Rapides Parish**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**December 31, 2021**

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<b><u>Program Expenses:</u></b>		
Fire Protection	237,679	215,161
Total Program Expenses	237,679	215,161
<hr/>		
Change in Net Position	68,429	81,072
Net Position Beginning	1,380,915	1,299,843
<hr/>		
Net Position Ending	\$ 1,449,344	\$ 1,380,915

As the accompanying presentation demonstrates, the Fire District’s net position increased \$68,429. 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, 2021, 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, 2021, revenues and expenditures conformed to expectations.

**CAPITAL ASSET ADMINISTRATION**

For the year ended December 31, 2021, capital outlay consisted of the purchase of radios and the commencement of the construction on the new fire station.

**DEBT ADMINISTRATION**

The District issued new certificates of indebtedness in order to expand fire operations to better serve citizens.

**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, 2021**

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash	\$ 1,413,178
Receivables (net)	292,505
Capital Assets	
Non depreciable capital assets	
Construction in Process	109,784
Land	100,745
Depreciable capital assets, net	<u>597,663</u>
<b>Total Assets</b>	<u>2,513,875</u>
 <b><u>LIABILITIES</u></b>	
Accounts Payable	7,302
Long-term Liabilities	
Long-term Debt	
Due within one year	165,967
Due in more than one year	<u>891,262</u>
<b>Total Liabilities</b>	<u>1,064,531</u>
 <b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	808,192
Restricted for Capital Projects	1,090,216
Unrestricted	<u>(449,064)</u>
<b>Total Net Position (deficit)</b>	<u><u>\$ 1,449,344</u></u>

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

**Fire Protection District No. 12 of Rapides Parish**

**Statement of Activities**

**For the Year Ended December 31, 2021**

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	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>	
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
<u>Governmental Activities</u>					
Fire Protection	\$ 237,679	\$ -	\$ 6,171	\$ -	\$ (231,508)
Total Governmental Activities	<u>237,679</u>	<u>-</u>	<u>6,171</u>	<u>-</u>	<u>(231,508)</u>
			<u>General Revenues:</u>		
			Property Taxes		296,881
			Other		<u>3,056</u>
			Total General Revenues		<u>299,937</u>
			Change in Net Position		68,429
			Net Position - Beginning		<u>1,380,915</u>
			Net Position - Ending		<u>\$ 1,449,344</u>

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

# **Fire Protection District No. 12 of Rapides Parish**

## **Balance Sheet - Governmental Funds**

**December 31, 2021**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
	<u>        </u>	<u>        </u>	<u>        </u>
<b><u>Assets:</u></b>			
Cash	\$ 319,647	\$1,093,531	\$1,413,178
Receivables	<u>292,505</u>	<u>-</u>	<u>292,505</u>
 Total Assets	 <u>\$ 612,152</u>	 <u>\$1,093,531</u>	 <u>\$1,705,683</u>
<b><u>Liabilities and Fund Balances:</u></b>			
Liabilities:			
Accounts Payable	\$ 3,987	\$ 3,315	\$ 7,302
Total Liabilities	<u>3,987</u>	<u>3,315</u>	<u>7,302</u>
 <b><u>Fund Balance:</u></b>			
Restricted	-	1,090,216	1,090,216
Unassigned	<u>608,165</u>	<u>-</u>	<u>608,165</u>
 Total Fund Balance	 <u>608,165</u>	 <u>1,090,216</u>	 <u>1,698,381</u>
 Total Liabilities and Fund Balance	 <u>\$ 612,152</u>	 <u>\$1,093,531</u>	 <u>\$1,705,683</u>

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

Total Fund Balance - Governmental Fund \$ 1,698,381

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. 808,192

    Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet (1,057,229)

Net Position of Governmental Activities \$ 1,449,344

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

**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, 2021**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
<b>Revenues:</b>			
Ad valorem taxes	\$ 296,881	\$ -	\$ 296,881
2% Insurance Rebate	6,171	-	6,171
Other	3,056	-	3,056
<b>Total revenues</b>	<u>306,108</u>	<u>-</u>	<u>306,108</u>
<b>Expenditures:</b>			
Public Safety:			
Labor and related expenses	29,276	-	29,276
Fuel	10,321	-	10,321
Supplies	4,289	-	4,289
Insurance	22,493	-	22,493
Legal and accounting	10,379	25,200	35,579
Office expense	4,738	-	4,738
Repairs and maintenance	7,991	-	7,991
Other	7,361	-	7,361
Capital outlay	1,450	109,784	111,234
Debt Service	191,234	-	191,234
<b>Total expenditures</b>	<u>289,532</u>	<u>134,984</u>	<u>424,516</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>16,576</u>	<u>(134,984)</u>	<u>(118,408)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Long-Term Debt	-	1,225,200	1,225,200
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,225,200</u>	<u>1,225,200</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	16,576	1,090,216	1,106,792
<b>Fund balance - beginning of year</b>	<u>591,589</u>	<u>-</u>	<u>591,589</u>
<b>Fund balance - end of year</b>	<u>\$ 608,165</u>	<u>\$ 1,090,216</u>	<u>\$ 1,698,381</u>

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

**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, 2021***

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Net change in fund balances of Governmental Funds \$1,106,792

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	111,234	
Depreciation expense reported on a government-wide basis	<u>(92,368)</u>	18,866

Governmental funds report proceeds from debt as an other financing source but these receipts are reported as a liability in the government-wide presentation. (1,225,200)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 167,971

Change in net assets of governmental activities \$ 68,429

# **Fire Protection District No. 12 of Rapides Parish**

## **Notes to Financial Statements**

**December 31, 2021**

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### **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, 2021**

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### **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 major funds are described as follows:

- 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.
- Capital Projects Fund: This fund is used to account for construction activity that is financed from the proceeds of issuing certificates of indebtedness.

### **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:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
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.

# **Fire Protection District No. 12 of Rapides Parish**

## **Notes to Financial Statements**

**December 31, 2021**

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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 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.

# **Fire Protection District No. 12 of Rapides Parish**

## **Notes to Financial Statements**

**December 31, 2021**

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At December 31, 2021 the Fire District has \$1,416,866 in deposits (collected bank balance). These deposits are secured from risk by \$472,370 of federal deposit insurance and \$973,773 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

### **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, 2021, 11.87 mills were assessed. The tax expires in 2027.

### **NOTE 4 - RECEIVABLES**

Receivables at December 31, 2021, consisted of amounts due from the Rapides Parish Sheriff’s Office of \$286,334 for ad valorem taxes and 2% fire insurance rebate of \$6,171.

### **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	\$ 100,745	\$ ----	\$ ----	\$ 100,745
Construction in Process	----	109,784	----	109,784
<u>Depreciable Capital Assets</u>				
Trucks	\$ 1,556,317	\$ ----	\$ ----	\$ 1,556,317
Building	289,120	----	----	289,120
Equipment	276,904	1,450	----	278,354
Furniture & Fixtures	9,507	----	----	9,507
Accumulated Depreciation	(1,443,266)	(92,368)	----	(1,535,635)
<u>Total Net of Depreciation</u>	<u>\$ 688,582</u>	<u>\$ (90,918)</u>	<u>\$ ----</u>	<u>\$ 597,663</u>

Depreciation expense for the year ended December 31, 2021 is \$92,368.

### **NOTE 6 – ACCOUNTS PAYABLE**

Accounts payable at December 31, 2021 consist of trade payables of \$3,987 in connection with the District’s ongoing operations and engineering fees of \$3,315 in connection with the fire station construction.

# **Fire Protection District No. 12 of Rapides Parish**

## **Notes to Financial Statements**

**December 31, 2021**

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### **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. 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.

### **NOTE 8 – LONG-TERM LIABILITIES**

Changes in the District’s long-term debt for the year ended December 31, 2021, are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b><u>Business-Type Activities</u></b>				
Certificates of Indebtedness	\$ ----	\$ 1,225,200	\$ 167,971	\$ 1,057,229

#### **Revenue Bonds**

The District has issued revenue bonds that are secured by and payable solely from a pledge of funds generated by a specific revenue source. Revenue bonds outstanding at December 31, 2021, are described as follows:

##### **Revenue Bonds**

\$1,225,200 Certificates of Indebtedness, Series 2021, bearing interest at a rate of 2.39%, payable in annual installments of \$191,234 with the final installment due in 2027. The Bonds are callable after 2023.	\$ 1,057,229
Portion due within one year	(165,967)
<u>Portion due in more than one year</u>	<u>\$ 891,262</u>

#### **Maturity of Long-term Debt**

A schedule of maturities of long-term debt is presented as follows:

<u>Year Ended June 30<sup>th</sup></u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 165,967	\$ 25,267	\$ 191,234
2023	169,933	21,301	191,234
2024	173,995	17,239	191,234
2025	178,153	13,081	191,234
2026	182,411	8,823	191,234
2027	186,770	4,464	191,234
Total Business-Type	<u>\$ 1,057,229</u>	<u>\$ 90,175</u>	<u>\$ 1,147,404</u>

Interest expense for the current year totaled \$23,263.

***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, 2021***

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b><u>Revenues:</u></b>				
Ad valorem taxes	\$ 308,000	\$ 285,785	\$ 296,881	\$ 11,096
State Revenue Sharing	1,850	1,427	1,966	539
2% Insurance Rebate	6,200	6,200	6,171	(29)
Miscellaneous	950	1,090	1,090	-
Total revenues	<u>317,000</u>	<u>294,502</u>	<u>306,108</u>	<u>11,606</u>
<b><u>Expenditures:</u></b>				
Public Safety:				
Fuel	1,000	11,691	10,321	1,370
Labor	27,000	27,004	29,276	(2,272)
Supplies	1,500	4,289	4,289	-
Insurance	26,500	22,493	22,493	-
Legal and accounting	6,000	10,900	10,379	521
Office expense	4,150	6,065	4,738	1,327
Repairs and maintenance	10,000	8,014	7,991	23
Other	15,930	9,873	7,361	2,512
Capital outlay	32,763	2,939	1,450	1,489
Debt Service	192,157	191,234	191,234	-
<b>Total expenditures</b>	<u>317,000</u>	<u>294,502</u>	<u>289,532</u>	<u>4,970</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>16,576</u>	<u>16,576</u>

**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, 2021**

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

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

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



June 20, 2022

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

To the Board  
Fire Protection District No. 12  
State of Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the Fire Protection District No. 12 of Rapides Parish, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated June 20, 2022.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

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

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

**REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed

## **Fire Protection District No. 12 of Rapides Parish**

no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **PURPOSE OF THIS REPORT**

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



Rozier, McKay & Willis  
Certified Public Accountants

**Fire Protection District No. 12 of Rapides Parish**  
**Schedule of Findings and Responses**  
**For the Year Ended December 31, 2021**

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**PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the District as of December 31, 2021 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit did not disclose any instances of noncompliance required to be reported in the Schedule of Findings and Responses.

**PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED  
GOVERNMENTAL AUDITING STANDARDS:**

- There are no findings to report.

***Fire Protection District No. 12 of Rapides Parish  
 Managements Corrective Action Plan  
 For the Year Ended December 31, 2021***

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<b>SECTION I          Internal Control and Compliance Material          To The Financial Statements</b>	
No findings were reported.	Response – N/A
<b>SECTION II          Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported.	Response – N/A
<b>SECTION III - Management Letter</b>	
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, 2021**

<b>SECTION I Internal Control and Compliance Material To The Financial Statements</b>	
<p><b><u>Finding 2020-001: Budget Violation</u></b></p> <ul style="list-style-type: none"><li>➤ <u>Criteria:</u> The Louisiana Government Budget Act requires actual revenues and other sources to be no less 5% of budgeted amounts</li><li>➤ <u>Condition:</u> In the current year, the District's actual revenues and other sources were more than 5% less than budgeted amounts</li><li>➤ <u>Effect:</u> The District was not in compliance with the Louisiana Government Budget Act</li><li>➤ <u>Cause:</u> Even though the budget was properly amended, actual advalorem taxes were less than budgeted.</li><li>➤ <u>Recommendation:</u> The District should implement policies and procedures to ensure that the budget is amended whenever variances exceed amounts allowed by the Louisiana Government Budget Act.</li></ul>	<p><b>Resolved:</b> The budget was properly amended during the current year.</p>
<b>SECTION II Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported.	Response – N/A
<b>SECTION III - Management Letter</b>	
No findings were reported.	Response – N/A

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Fire Protection District No. 12 of Rapides Parish and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Fire Protection District No. 12 of Rapides Parish (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

We were engaged 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 the entity 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 result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
June 4, 2022



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# **Fire Protection District No. 12 of Rapides Parish**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	<p>Due to the District's small size, policies and procedures associated with the District's operations are not in written form.</p>	<p><i>Despite the absence of written details, the District has established policies and procedures that are clearly understood by personnel responsible for execution.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>2 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:</p> <p>a) 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.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i></p>	<p>Board and committee minutes were reviewed for the fiscal period.</p> <p>The governing board has documented the attempt each month to meet. However, as documented in the minutes, there are many months that no quorum was present.</p> <p>Budget to actual statements are not included in the monthly information to the board.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>We will begin submitting this information to the board monthly.</i></b></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	There were no deficient fund balances on the previous report.	<b><i>The results did not include findings or criticisms.</i></b>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained and the month of December was randomly selected for testing.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Board periodically reviews bank reconciliations but the process is informal and no documentation is retained.</p> <p>There were no reconciling items.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>We will have a board member, who is not a signatory on any accounts, review each bank reconciliation monthly.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

# **Fire Protection District No. 12 of Rapides Parish**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>4 Obtain a listing of <u>deposit sites</u> 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).</p> <p>5 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.</p> <p>There is no cash register or drawer at the Fire Station.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>c) Each employee responsible for collecting cash is not 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.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check..</i></p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>Coverage for employee theft with a loss limit is maintained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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) . Alternately, the practitioner may use a source</p>	<p>March 13, 2021 and May 23, 2021 were selected.</p>	<p><i>The results did not include findings or criticisms.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>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:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. 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).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>Due to collections being in the form of checks from other governmental entities, there are no receipts issued.</p> <p>Information appearing on deposit slips is fully supported by documentation</p> <p>Deposit slips matched bank statements</p> <p>Deposits were made within a single business day.</p> <p>Deposits agreed with amounts reported on the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>8 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).</p> <p>9 For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p> <p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p> <p>b) At least two employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p> <p>d) Either the employee/official responsible for signing checks mails the payment or gives</p>	<p>All disbursements occur at the Fire Station in Cheneyville, LA.</p> <p>Requests for purchases, other than routine expenses, are approved by the Board and two signatures are required for each disbursement.</p> <p>Payment checks are signed by two board members.</p> <p>Due to the limited size of the staff, it is not practical to limit access to components of the computerized accounting system.</p> <p>Due to the limited size of the staff, it is not practical to limit mailing duties to employees who do not have signing</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all checks require two signatures.</i></p> <p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because</i></p>



**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.</p>	<p>The District has one credit card.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>12 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:</p> <p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit card statement was reviewed.</p> <p>There were no finance charges or late fees</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
13 Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).	Documentation was available for each transaction on the credit card.	<b><i>The results did not include findings or criticisms.</i></b>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 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, 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:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. 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 policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>There were no travel and expense reimbursements during the current year. Therefore, this section is not completed.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 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. Alternately, 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:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. 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.</p>	<p>The only contract entered into by the board was for the building of a new fire station.</p> <p>The contract was properly bid.</p> <p>The contract was approved by the governing board.</p> <p>There are no amendments.</p> <p>The payments were agree with the contract terms.</p>	<p><i>The results did not include findings or criticisms.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	A listing and representations were provided.	<b><i>The results did not include findings or criticisms.</i></b>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Daily attendance and leave were documented where applicable	<b><i>The results did not include findings or criticisms.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Supervisor approval was present where applicable.	<b><i>The results did not include findings or criticisms.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	There was leave was taken during the period.	<b><i>The results did not include findings or criticisms.</i></b>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	There were no current year terminations.	<b><i>The results did not include findings or criticisms.</i></b>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.  19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Payroll taxes were remitted timely. In addition, reporting forms were submitted as required.	<b><i>The results did not include findings or criticisms.</i></b>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p>	<p>One employee of the three had ethics training during the current year.</p> <p>No evidence of ethic training or familiarity with the policy was available for any of the employees selected.</p>	<p><i>Each of the employees has completed ethics training in an earlier year. In the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis.</i></p> <p><i>Each of the employees has completed ethics training in an earlier year. If the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis.</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	In February of the current year, the District received certificates of indebtedness. State Bond Commission approval was obtained.	<b><i>The results did not include findings or criticisms.</i></b>
22 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.	All debt service payments were made timely. Also, the debt reserves are maintained as required by the debt covenants.	<b><i>The results did not include findings or criticisms.</i></b>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Fraud Notice</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 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.	No misappropriations were identified.	<i>The results did not include findings or criticisms.</i>
24 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.	Due to the nature of the audit, a visit to the fire station was not conducted, therefore we are unaware if the notice is posted.	<i>We will ensure the notice is posted in the meeting room of the fire station.</i>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>25 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.</p>	<p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p> <p>We performed the procedures and discussed the results with management.</p>	<p><i>N/A</i></p> <p><i>N/A</i></p> <p><i>N/A</i></p> <p><i>N/A</i></p>

**Fire Protection District No. 12 of Rapides Parish**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>No evidence of sexual harassment training or familiarity with the policy was available for any of the employees selected.</p>	<p><i>In the future, we will take steps to ensure that each employee completes at least one hour of sexual harassment training during the calendar year.</i></p>
<p>27 Observe 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).</p>	<p>Based on discussions with management no policy was posted.</p>	<p><i>In the future, we will take steps to ensure that the policy is posted for all employees.</i></p>
<p>28 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 it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> <li>a. Number and percentage of public servants in the agency who have completed the training requirements;</li> <li>b. Number of sexual harassment complaints received by the agency;</li> <li>c. Number of complaints which resulted in a finding that sexual harassment occurred;</li> <li>d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and</li> <li>e. Amount of time it took to resolve each complaint.</li> </ul>	<p>Based on discussions with management no report was available.</p>	<p><i>In the future, we will complete the necessary report within deadlines imposed by the statute.</i></p>