

**AVOYELLES FIRE PROTECTION  
DISTRICT #2**

Financial Report

Year Ended June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Avoyelles Fire Protection District #2,  
Cottonport, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and major fund of the Avoyelles Fire Protection District #2 (District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

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

### ***Other Matters***

#### ***Required Supplementary Information***

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2017, 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 the District's internal control over financial reporting and compliance.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Statement of Net Position  
June 30, 2017

**ASSETS**

Cash and interest bearing deposits	\$ 44,420
Taxes receivable	43,619
Capital assets, net	<u>53,209</u>
Total assets	<u>141,248</u>

**LIABILITIES**

Accounts payable	<u>1,000</u>
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**NET POSITION**

Net investment in capital assets	53,209
Unrestricted	<u>87,039</u>
Total net position	<u>\$ 140,248</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Statement of Activities  
For the Year Ended June 30, 2017

Expenses:	
Public safety	<u>\$ 91,868</u>
General revenues:	
Ad valorem taxes	87,625
Miscellaneous revenue	885
Interest income	962
Total general revenues	<u>89,472</u>
Change in net position	(2,396)
Net position - beginning	<u>142,644</u>
Net position - ending	<u>\$ 140,248</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Fiduciary Fund**

#### **Agency Fund**

The Agency Fund is used to account for Ad Valorem taxes received by the Avoyelles Fire District #2 that is disbursed to fourteen sub-district fire departments.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Balance Sheet - Governmental Fund  
June 30, 2017

ASSETS

Cash	\$ 44,420
Taxes receivable	<u>43,619</u>
Total assets	<u>\$ 88,039</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,000
Fund balance:	
Unassigned	<u>87,039</u>
Total liabilities and fund balance	<u>\$ 88,039</u>

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

AVOUELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
June 30, 2017

Total fund balance for governmental fund at June 30, 2017		\$ 87,039
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Buildings and improvements, net of \$19,521 accumulated depreciation	\$ 40,293	
Equipment, vehicles, furniture, and fixtures net of of \$145,228 accumulated depreciation	<u>12,916</u>	<u>53,209</u>
Net position at June 30, 2017		<u>\$ 140,248</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2017

Revenues:	
Intergovernmental revenues -	
Ad valorem taxes	\$ 87,625
Miscellaneous revenue	885
Interest income	<u>962</u>
Total revenues	<u>89,472</u>
Expenditures:	
Current -	
Public Safety	
Professional fees	19,000
Insurance	3,870
Instructional materials	2,187
Office and other expense	7,316
Repairs and maintenance	5,929
Training coordinator	12,000
Pension deduction	32,625
Capital outlay	<u>8,731</u>
Total expenditures	<u>91,658</u>
Net change in fund balance	(2,186)
Fund balance, beginning	<u>89,225</u>
Fund balance, ending	<u>\$ 87,039</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
For the Year Ended June 30, 2017

Total net change in fund balance for the year ended June 30, 2017 per statement of revenue, expenditures, and changes in fund balance	\$ (2,186)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	\$ 8,731
Depreciation expense	<u>(8,941)</u> <u>(210)</u>
Change in net position for the year ended June 30, 2017 per statement of activities	<u>\$ (2,396)</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Statement of Fiduciary Net Position  
Agency Fund  
June 30, 2017

ASSETS

Cash	<u>\$ 712,738</u>
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LIABILITIES

Due to others	<u>\$ 712,738</u>
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The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Fire Protection District #2 (District), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The Fire Protection District #2 of the Parish of Avoyelles, State of Louisiana, comprise and embrace all of that territory within the boundaries of the Parish of Avoyelles, less and except that territory within the boundaries of Ward One of the Parish as those boundaries are presently constituted. The District was created by resolution of the Avoyelles Parish Police Jury on July 10, 1990 for the purpose of collecting and disbursing the ad valorem taxes raised, to monitor the expenditures of each sub-district, and to engage in any lawful activity as provided under Article 40 of the Revised Statutes of the State of Louisiana. The basic operations of the district are financed by ad valorem taxes levied by the Police Jury and state revenue sharing received from the State through the Avoyelles Parish Sheriff's Office. The District is governed by a Board of Commissioners consisting of ten members who serve without pay.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. These statements include all funds of the reporting entity except the fiduciary funds. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District reports the following major governmental fund –

General Fund – This fund is used to account for all revenues and expenditures of the District. All general tax revenues, interest, and other receipts that are not allocated by law or contractual agreement to some fund are accounted for in this fund, and all general operating expenditures are paid through this fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District’s by-laws.

In addition, the District reports the following fiduciary fund -

Agency Fund –This fund reporting focuses on net position and changes in net position. The only funds accounted for in the category by the District are an agency fund. The agency funds account for assets held by the District for the sub-districts. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows, liabilities and deferred inflows (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

expenses are recorded as a liability when incurred or when the economic asset is used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash includes all demand accounts, savings accounts, and certificates of deposits of the District.

Capital Assets

Capital assets, which include land, easements, buildings, building improvements, vehicles, machinery, equipment, and other tangible assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District's capitalization policy is to capitalize all fixed assets. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful lives of buildings are 30 years, and equipment is 7 to 10 years.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

In the fund financial statements capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted asset.
- c. Unrestricted net position consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Committed includes amounts that can be used only for specific purposes determined by a formal decision of the Board of Commissioners, which is the highest level of decision-making authority for the Avoyelles Fire Protection District #2.
- d. Assigned includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board of Commissioners' adopted policy, only the District may assign amounts for specific purposes.
- e. Unassigned includes all other spendable amounts.

When an expenditure is incurred for the purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its committed or assignment actions.

E. Revenues, Expenditures and Expenses

Revenues

The District considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The District generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The District's major revenue sources that meet this availability criterion are intergovernmental revenues.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets,

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, time certificates of deposit of state banks organized under Louisiana law and national banks having principle offices in Louisiana. At June 30, 2017, the District had cash and interest-bearing deposits (book balances) totaling \$760,492 as shown below:

	Governmental Activities	Fiduciary Funds	Total
Cash	\$ 47,754	\$ 712,738	\$ 760,492

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or the District will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or 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 bank. 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. The following is a summary of deposit balances (bank balances) at June 30, 2017, and the related federal insurance and pledged securities:

Bank balances	\$ 760,492
Insured	250,000
Uninsured and collateral held by pledging bank not in District's name	510,492
Total	\$ 760,492

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2017 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 51,912	\$ 7,902	\$ -	\$ 59,814
Equipment, vehicles, furniture and fixtures	<u>157,315</u>	<u>829</u>	<u>-</u>	<u>158,144</u>
Total capital assets	<u>209,227</u>	<u>8,731</u>	<u>-</u>	<u>217,958</u>
Less accumulated depreciation				
Buildings and improvements	17,423	2,098	-	19,521
Equipment, vehicles, furniture and fixtures	<u>138,385</u>	<u>6,843</u>	<u>-</u>	<u>145,228</u>
Total accumulated depreciation	<u>155,808</u>	<u>8,941</u>	<u>-</u>	<u>164,749</u>
Capital assets, net	<u>\$ 53,419</u>	<u>\$ (210)</u>	<u>\$ -</u>	<u>\$ 53,209</u>

Depreciation expense of \$8,941 was charged to the public safety function.

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 2 of each year. Taxes are levied in June and billed to the taxpayers by the Avoyelles Parish Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Assessor and are collected by the Sheriff.

For the year ended June 30, 2017, taxes of 10.0 mills were levied on property with assessed valuations totaling \$10,377,970. Total taxes levied during 2016 were \$1,037,797. Taxes receivable at June 30, 2017 were \$43,619. The District retained \$55,000 of the total taxes levied after paying pension expense of \$32,625. The District also received \$94,961 of state revenue sharing and \$7,605 of federal revenue sharing.

The following is a summary of the taxes that the District has the responsibility of collecting and disbursing:

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

Sub-Districts	Total Collections	Total Distribution	Unsettled
Bordelonville Fire Department	\$ 58,863	\$ 25,000	\$ 33,863
Brouillette Fire Department	47,726	25,000	22,726
Bunkie Fire Department	161,973	40,000	121,973
Cottonport Fire Department	89,932	25,000	64,932
Dupont Fire Department	45,990	25,000	20,990
Evergreen Fire Department	39,534	25,000	14,534
Fifth Ward Fire Department	88,912	25,000	63,912
Hessmer Fire Department	103,446	25,000	78,446
Goudeau Fire Department	30,512	25,000	5,512
Mansura Fire Department	100,766	25,000	75,766
Marksville Fire Department	69,198	-	69,198
Moreauville Fire Department	72,377	25,000	47,377
Plaucheville Fire Department	53,879	25,000	28,879
Simmesport Fire Department	89,630	25,000	64,630
Totals	<u>\$ 1,052,738</u>	<u>\$ 340,000</u>	<u>\$ 712,738</u>

(5) Board of Commissioners

The Avoyelles Fire Protection District #2 is governed by a Board of Commissioners composed of ten members, who serve without pay. Board members and their terms served are as follows:

Elected Official	Term Expires
Joseph Frank - President	January 2019
Robert Lemoine - Vice President	January 2019
Quinn Drouin	January 2019
Kenneth Bordelon	January 2018
Chris Lemoine	January 2019
Gerald Normand	January 2019
Jacob Coco	January 2018
Trent Clark	January 2018
Don Brevelle	January 2018
John Eric Lemoine	January 2018

(6) Compensation, Benefits and Other Payments to Board President

For the year ended June 30, 2017, the District made no payments of compensation, benefits or other payments to Board President Joey Frank.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Risk Management

The District is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage for each of these risks of loss. Management believes coverage is sufficient to preclude any significant uninsured losses to the District. There have been no significant reductions in the insurance during the year, nor have settlements exceeded coverage for the past three years.

(8) Litigation

As of June 30, 2017, the District was not involved in any lawsuits claiming damages that would not be adequately covered by liability insurance.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Budgetary Comparison Schedule  
General Fund  
For the Year Ended June 30, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenues -				
Ad valorem taxes	\$ 87,223	\$ 77,223	\$ 87,625	\$ 10,402
Miscellaneous revenue	885	-	885	885
Interest income	962	960	962	2
Total revenues	<u>89,070</u>	<u>78,183</u>	<u>89,472</u>	<u>11,289</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Professional fees	\$ 19,000	\$ 19,000	\$ 19,000	\$ -
Insurance	3,870	3,860	3,870	(10)
Instructional materials	2,187	-	2,187	(2,187)
Office and other expense	7,316	5,700	7,316	(1,616)
Repairs and maintenance	5,929	1,500	5,929	(4,429)
Training coordinator	12,000	12,000	12,000	-
Pension deduction	32,625	37,000	32,625	4,375
Capital outlay	8,731	13,900	8,731	5,169
Total expenditures	<u>91,658</u>	<u>92,960</u>	<u>91,658</u>	<u>1,302</u>
Change in fund balance	(2,588)	(14,777)	(2,186)	12,591
Fund balance, beginning	<u>89,225</u>	<u>89,225</u>	<u>89,225</u>	<u>-</u>
Fund balance, ending	<u>\$ 86,637</u>	<u>\$ 74,448</u>	<u>\$ 87,039</u>	<u>\$ 12,591</u>

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Notes to the Required Supplementary Information  
For the Year Ended June 30, 2017

(1) Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared by the Board President and Treasurer for the fiscal year no later than fifteen days prior to the beginning of each fiscal year and is legally adopted by the Board of Commissioners.
2. The budget is amended, if necessary by approval of the Board of Commissioners in the same manner as the original budget is adopted.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are presented as originally adopted or as amended by the District.

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, 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 major fund of the Avoyelles Fire Protection District #2 (District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2017.

### 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion of the effectiveness of the 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as 2017-001, that we consider to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 statements 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **District's Response to Finding**

The District's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kolder, Champagne, Slaven & Company, LLC*  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2017

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2017-001 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2009

CONDITION: The District does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

CRITERIA: AU-C §265.A37 identifies the following as a deficiency in the design of (internal) controls:

“... in an entity that prepares financial statements in accordance with generally accepted accounting principles, the person responsible for the accounting and reporting function lacks the skills and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.”

CAUSE: The cause of the condition is the result of a failure to design or implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Financial statements and related supporting transactions may reflect a material departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Mr. Joey Frank, President has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the District to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

AVOYELLES FIRE PROTECTION DISTRICT #2  
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2017 (Continued)

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2016-001 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The Avoyelles Fire Protection District #2 does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2017-001.

**REPORTS ON AGREED-UPON  
PROCEDURES FOR SUB-DISTRICTS**

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #2 – c/o Marksville Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #2, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #2 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

- A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$40,223.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #2, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #3 – c/o Bordelonville Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #3, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #3 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$35,861.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2, and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #3, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #4 – c/o Hessmer Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #4, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #4 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$34,742.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #4, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #5 – c/o Mansura Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #5, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #5 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$7,814.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #5, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #6 – c/o Moreauville Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #6, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #6 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

- A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$73,878.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #6, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #7 – c/o Simmesport Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #7, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #7 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$65,610.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #7, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #8 – c/o Bunkie Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #8, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #8 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$87,779.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #8, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #9 – c/o Evergreen Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #9, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #2 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$22,850.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #9, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #10 – c/o Cottonport Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #10, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #10 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$41,051.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Selected a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #10, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #11 – c/o Plaucheville Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #11, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #11 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$30,916.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #11, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #12 – c/o Fifth Ward Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #12, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #12 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

- A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.
- Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$94,339.
- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.
- Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #12, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #13 – c/o Goudeau Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #13, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #13 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

- A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.
- Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$12,595.
- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.
- Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #13, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #14 – c/o Brouillette Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #14, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #14 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$78,375.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #14, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

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

Board of Commissioners  
Avoyelles Fire Protection District #2  
Cottonport, Louisiana

Re: Sub-District #15 – c/o Dupont Volunteer Fire Department

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #15, solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 as of June 30, 2017. The management of Sub-District #15 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures and findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2017.

**Findings:** Cash was reconciled as of June 30, 2017. The reconciled balance was \$18,622.

B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

**Findings:** The revenue distributed from Avoyelles Fire Protection District #2 has been properly deposited using the records on the sub-district.

- C. **Procedure:** Select a sample of cash disbursements from the sub-district to ascertain that these expenditures have been spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

**Findings:** The expenditures selected for testing were spent in accordance with the by-laws of Avoyelles Fire Protection District #2 and adequate supporting documentation was provided.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. 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 information and use of the Avoyelles Fire Protection District #2 and Sub-District #15, and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017

**AVOUELLES FIRE PROTECTION DISTRICT #2**

Report on Agreed-Upon Procedures

Year Ended June 30, 2017

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Retired

Conrad O. Chapman, CPA\* 2006

To the Board of Commissioners  
Avoyelles Fire Protection District #2  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the management of the Avoyelles Fire Protection District #2 (the "Fire District") and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2016 through June 30, 2017. The District's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget

*The Fire District does not have written policies and procedures.*

b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*The Fire District does not have written policies and procedures.*

c) **Disbursements**, including processing, reviewing, and approving

*The Fire District does not have written policies and procedures.*

- d) **Receipts**, including receiving, recording, and preparing deposits  
*The Fire District does not have written policies and procedures.*
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
*The Fire District does not have written policies and procedures.*
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
*The Fire District does not have written policies and procedures.*
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage  
*The Fire District does not have written policies and procedures.*
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers  
*The Fire District does not have written policies and procedures.*
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.  
*The Fire District does not have written policies and procedures.*
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
*The Fire District does not have written policies and procedures.*

**Board (or Finance Committee, if applicable)**

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- 2. Obtain and review the board/committee minutes for the fiscal period, and:
  - a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.  
*There were no exceptions noted as a result of applying this procedure.*
  - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).  
*There were no budget to actual comparisons referenced in the minutes.*
    - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.  
*There were no budget to actual comparisons referenced in the minutes.*

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

*There were no exceptions noted as a result of applying this procedure.*

### ***Bank Reconciliations***

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

*A listing of client bank accounts and management's representation that the listing is complete was obtained.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

*Bank statements and reconciliations for all months in the fiscal period were obtained for selected accounts noting that reconciliations have been prepared for all months.*

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

*Bank statements and reconciliations for all months in the fiscal period were obtained for selected accounts noting none had evidence of board review.*

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

*There was no documentation reflecting that management has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.*

### ***Collections***

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

*A listing of cash collection locations and management's representation that the listing is complete was obtained.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

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

*The person responsible for collecting cash is bonded. The person responsible for collected cash also deposits cash in the bank, records the related transaction and reconciles the related bank account. The person responsible for collecting cash is not required to share the same cash register or drawer with another person.*

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*There is no written documentation available.*

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

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

*Collection documentation was unable to be obtained. For the one cash collection transaction tested, the date of the cash collection was unable to be determined.*

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

*For the one cash collection tested, daily collections are not completely supported by documentation.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*Written documentation was unable to be obtained.*

#### **Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)**

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

*A listing of disbursements and management's representation that the listing is complete was obtained.*

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

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*Written documentation was unable to be obtained.*

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

*Written documentation was unable to be obtained.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*The Fire District does not use a signature stamp or signature machine.*

*Credit Cards/Debit Cards/Fuel Cards/P-Cards*

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

*A listing of active credit cards, bank debit cards, fuel cards and the name of the person who maintains possession of the cards and management's representation that the listing is complete was obtained.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

*The Fire District has one card. This card was selected for testing.*

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

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*Monthly statements were obtained noting evidence that the statements and supporting documentation were reviewed and approved by someone other than the authorized card holder.*

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

*Monthly statements were obtained noting no evidence that finance charges or late fees were assessed on the selected statements.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*There were no exceptions noted as a result of applying this procedure.*

### ***Travel and Expense Reimbursement***

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

*There were no travel and related reimbursements made during the fiscal period.*

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

*The Fire District does not have written policies.*

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

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

*There were no travel and related reimbursements made during the fiscal period.*

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*There were no travel and related reimbursements made during the fiscal period.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*There were no travel and related reimbursements made during the fiscal period.*

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

*There were no travel and related reimbursements made during the fiscal period.*

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

*There were no travel and related reimbursements made during the fiscal period.*

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

*There were no travel and related reimbursements made during the fiscal period.*

## **Contracts**

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

*A listing of all contracts in effect during the fiscal period and management's representation that the listing is complete was obtained.*

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

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

*For the vendor selected, a formal/written contract supporting the service arrangement and the amount paid was noted.*

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

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

*Not applicable*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*The contract selected was not amended.*

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

*There were no exceptions noted as a result of applying this procedure.*

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*There were no exceptions noted as a result of applying this procedure.*

### ***Payroll and Personnel***

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

*The District does not have employees. This section is not applicable.*

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

*Not applicable*

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

*Not applicable*

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*Not applicable*

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

*Not applicable*

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

*Not applicable*

- 24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and

obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*The District does not have employees. This section not applicable.*

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

*Not applicable*

### ***Ethics (excluding nonprofits)***

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

*The District does not have employees. This section not applicable.*

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

*Not applicable*

### ***Debt Service (excluding nonprofits)***

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

*Not applicable.*

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*Not applicable.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

*Not applicable.*

**Other**

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

*Management has asserted that the entity did not have any misappropriations of public funds or assets.*

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*The District does not have a premise on which it operates or a website, therefore, this procedure is not applicable.*

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

*Not applicable*

We were not engaged to and did not conduct an examination or review, 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.

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

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
December 14, 2017