

**GAS UTILITY DISTRICT NO. 1 OF LIVINGSTON PARISH
HOLDEN, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

**As of November 30, 2019 and for the Year Then Ended
With Supplemental Information Schedules**



**PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION**

Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana
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As of and for the Year Ended November 30, 2019

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Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Auditor's Report

To the Board of Commissioners
Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana

We have audited the accompanying financial statements of the business-type activities of the Gas Utility District No. 1 of Livingston Parish, a component unit of the Livingston Parish Council, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise of the Gas Utility District No. 1 of Livingston Parish'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 business-type activities of the Gas Utility District No. 1 of Livingston Parish, as of November 30, 2019, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraph(s)

Required Supplemental Information

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Governmental Accounting Standards Board who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context, although not a part of the basic financial statements, requires such missing information. Our opinion of 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 August 10, 2020, on our consideration of Gas Utility District No. 1 of Livingston Parish'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gas Utility District No. 1 of Livingston Parish's internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gas Utility District No. 1 of Livingston Parish's internal control over financial reporting and compliance.

Respectfully submitted,

Phil Hebert

Phil Hebert CPA
A Professional Accounting Corporation
Albany, Louisiana
August 10, 2020

Basic Financial Statements

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

Statement A

**Statement of Net Position
November 30, 2019**

Assets

Current Assets:

Cash and Cash Equivalents	\$ 411,911
Investments	308,749
Accounts Receivable (Net)	72,215
Unbilled Receivables	47,405
Other Receivables	6,024
Inventory	7,303
Prepaid Expenses	2,300
Total Current Assets	<u>855,907</u>

Restricted Assets:

Restricted Cash and Cash Equivalents	78,374
Total Restricted Assets	<u>78,374</u>

Capital Assets:

Land	975
Construction in Progress	76,777
Utility Plant and Equipment, Net	1,535,325
Total Capital Assets, Net	<u>1,613,077</u>

Other Assets:

Utility Deposits	838
Total Noncurrent Assets	<u>1,692,289</u>
Total Assets	<u>2,548,196</u>

Liabilities

Current Liabilities:

Accounts Payable	17,385
Accrued Liabilities	1,257
Total Current Liabilities	<u>18,642</u>

Current Liabilities (Payable From Restricted Assets)

Customers' Deposits	78,374
Total Current Liabilities (Payable From Restricted Assets)	<u>78,374</u>
Total Liabilities	<u>97,016</u>

Net Position

Net Investment in Capital Assets	1,613,077
Unrestricted	838,103
Total Net Position	<u>\$ 2,451,180</u>

The notes to the financial statements are an integral part of this statement.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

Statement B

**Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended November 30, 2019**

Operating revenues:

Gas Sales	\$ 1,036,249
Other Charges	45,616
Total Operating Revenues	<u>1,081,865</u>

Operating Expenses:

Administrative Expenses	3,404
Bank Service Charges	991
Commissioners Compensation	30,740
Depreciation	50,430
Insurance	4,300
Management Fees	100,006
Natural Gas Purchases	303,645
Professional Services	17,726
Repairs, Maintenance, Supplies	340,336
Utilities	8,895
Total Operating Expenses	<u>860,473</u>

Operating Income	<u>221,392</u>
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Nonoperating revenues (Expenses):

Interest Income	7,327
Total Nonoperating Revenues (Expenses)	<u>7,327</u>

Change in Net Position	<u>228,719</u>
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Net Position, Beginning	<u>2,222,461</u>
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Net Position, Ending	<u><u>\$ 2,451,180</u></u>
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The notes to the financial statements are an integral part of this statement.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

Statement C

**Statement of Cash Flows
For the Year Ended November 30, 2019**

Cash Flows From Operating Activities

Receipts From Customers	\$ 1,090,056
Payments to Suppliers for Goods and Services	(795,616)
Payments to Employees and for Employee Related Costs	<u>(30,657)</u>
Net Cash Provided by Operating Activities	<u>263,783</u>

Cash Flows From Capital and Related Financing Activities

Purchase of Property, Plant, and Equipment	<u>(261,760)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(261,760)</u>

Cash Flows Investing Activities

Interest Received	7,327
Increase in Certificates of Deposit	<u>(3,240)</u>
Net Cash Provided by Investing Activities	<u>4,087</u>

Net Increase in Cash and Cash Equivalents	6,110
Cash and Cash Equivalents, Beginning of The Year	<u>484,175</u>
Cash and Cash Equivalents, End of The Year	<u>\$ 490,285</u>

The notes to the financial statements are an integral part of this statement.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

Statement C

**Statement of Cash Flows (Continued)
For the Year Ended November 30, 2019**

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used)

Operating Income	
Adjustments to Reconcile Operating Income	\$ 221,392
to Net Cash Provided by Operating Activities:	
Depreciation	50,430
Change in Assets and Liabilities:	
Accounts Receivable	2,858
Unbilled Receivables	7,782
Other Receivables	(1,392)
Inventory	(1,482)
Prepaid Expenses	-
Accounts Payable	(12,140)
Accrued Liabilities	(3,665)
Net Cash Provided By Operating Activities	<u>\$ 263,783</u>
Cash and Cash Equivalents, Beginning of Period	
Cash - Unrestricted	\$ 403,351
Cash - Restricted	80,824
Total	<u>484,175</u>
Cash and Cash Equivalents, End of Period	
Cash - Unrestricted	411,911
Cash - Restricted	78,374
Total	<u>490,285</u>
Net Increase	<u>\$ 6,110</u>

The notes to the financial statements are an integral part of this statement.

Gas Utility District No. 1 of Livingston Parish
Notes to the Financial Statements
As of and for the Year Ended November 30, 2019

1. Summary of Significant Accounting Policies

A. Reporting Entity

Gas Utility District No.1 of Livingston Parish (the “District”) was created November 10, 1961, by the Livingston Parish Council under Act 415 of the Acts of Louisiana for 1060 (Sec. 4301, et seq. of Title 33, LA Revised Statutes). The District operates under a Board of Commissioners appointed by the Livingston Parish Council.

The District, reported in these statements as a proprietary fund, prepares its financial statements in accordance with the standards established by the Governmental Accounting Standards Board (GASB). The accompanying statements present only transactions of the District, a component unit of Livingston Parish Council.

B. Basis of Accounting

The District maintains its books and records on the full accrual basis of accounting and on the flow of economic resources measurement focus. The District applies all applicable professional standards in accounting and reporting for its proprietary operations.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund’s principal ongoing operations. The operating revenues of the District are natural gas sales to residential and commercial users. Operating expenses for the District include the cost to distribute natural gas, administrative expenses, and depreciation on capital assets. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District reports three components as follows:

1. Net investment in capital assets – this component consist of net capital assets reduced by the 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.
2. Restricted net position – this component is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or

Gas Utility District No. 1 of Livingston Parish
Notes to Financial Statements
As of and for the Year Ended November 30, 2019

state laws. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.

3. Unrestricted net position – this component consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the District's policy is to first apply the expense toward restricted resources, then toward unrestricted resources.

C. Cash Flows

For purposes of the Statement of Cash Flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit with an original maturity of three months or less.

D. Restricted Assets

Restricted assets include cash and interest-bearing deposits that are legally restricted as to their use. The restricted assets relate to the customer deposits.

E. Accounts Receivable and Bad Debts

Accounts receivable represent amounts owed to the District from customer gas usage. Uncollectible utility service receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the collectability of the particular receivable. The allowance for uncollectible receivables was \$3,704 at November 30, 2019. Unbilled utility service receivable resulting from services rendered between the date of meter reading and billing and the end of the month are recorded at year-end.

F. Inventory

The District maintains an inventory of natural gas. The inventory is recorded at lower of cost or market on average costs basis. As of November 30, 2019 inventory on hand totaled \$7,303.

G. Capital Assets

Property, plant and equipment are recorded at cost. Depreciation is computed using the straight-line method over the expected service lives of the assets as follows:

	<u>Years</u>
Gas plant system	10-40
Equipment and meters	7-10

Gas Utility District No. 1 of Livingston Parish
Notes to Financial Statements
As of and for the Year Ended November 30, 2019

H. Prepaid Expenses

The District accounts for prepaid expenses using the consumption method. A prepaid expense is recognized when a cash expenditure is made for goods or services that were purchased for consumption but are unconsumed as of the end of the fiscal year.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts and depreciation.

2. Cash and Cash Equivalents

Under state law, the District may deposit funds with 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, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At November 30, 2019, the District had cash and cash equivalents (book balances) totaling \$490,285 as follows:

Demand deposits	<u>\$ 490,285</u>
Total	<u>\$ 490,285</u>

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the District's deposits may not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of deposit with the fiscal agent bank. These securities are held in the name of the District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at November 30, 2019, are secured as follows:

Bank balances	<u>\$ 800,305</u>
Federal deposit insurance	324,220
Pledged securities	<u>348,562</u>
Total federal deposit insurance and pledged securities	<u>\$ 672,782</u>

Gas Utility District No. 1 of Livingston Parish
Notes to Financial Statements
As of and for the Year Ended November 30, 2019

Deposits in the amount of \$476,085 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. The District does not have a policy for custodial credit risk.

3. Investments

Investments are categorized into these three categories of credit risk:

- a. Insured or registered, or securities held by the District or its agent in the District's name
- b. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name
- c. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name

In the current year the District held \$308,749 in certificates of deposit and is considered a category 1 type of investment.

Interest Rate Risk: The District does not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value arising from increasing interest rates.

4. Capital Assets

Capital asset activity for the year ended November 30, 2019 was as follows:

	Balance 12/1/2018	Additions	Deletions	Balance 11/30/2019
Capital Assets Not Being Depreciated:				
Land	\$ 975	\$ -	\$ -	\$ 975
Construction in Progress	-	76,777	-	76,777
Other Capital Assets:				
Utility Plant	2,483,365	184,982	-	2,668,347
Equipment and Meters	113,593	-	-	113,593
Totals	2,597,933	261,759	-	2,859,692
Less Accumulated Depreciation	1,196,185	50,430	-	1,246,615
Capital Assets, Net	<u>\$ 1,401,748</u>	<u>\$ 211,329</u>	<u>\$ -</u>	<u>\$ 1,613,077</u>

5. Litigation

There is no litigation pending against the District at November 30, 2019

6. Risk Management

The District carries commercial insurance for Directors & Officers Liability and Employment Practices Liability. There have been no significant reductions in insurance coverage for the current year. Settlement amounts have not exceeded insurance coverage for the current year or prior years. The District does not carry general liability insurance.

Gas Utility District No. 1 of Livingston Parish
Notes to Financial Statements
As of and for the Year Ended November 30, 2019

7. Major Supplier

The District purchases all of its gas through the Louisiana Municipal Gas Authority (LMGA). A change in suppliers could have a negative impact on the cost and terms currently obtained through the LMGA.

8. Major Customers

During the year ended November 30, 2019, the District's two largest commercial customers comprised 31.3% and 10.6% of total gas sales.

9. Professional Service Contracts

The District has entered into a maintenance agreement with O & M Management Services, LLC ("Management") to read meters, bill customers and collect payments on a monthly basis. Management is paid \$9.50 per customer per month to perform these services. During the year, Management received \$100,006 from the District for the performance of these services.

Additionally, Management is paid for customer mail outs; new service taps, disconnects, and performs repairs and improvements to the systems as needed at the rate of \$150 per hour plus material costs. During the year, O & M Management received \$602,095 from the District for the performance of these services.

10. Louisiana Deferred Compensation Plan

All of the employees of the District are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$18,000 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees' paychecks. The District matches up to 15% of each employee's compensation. The contributions are fully vested immediately and are remitted to a third-party administrator each month, where they are deposited to an account in the employee's name. The District does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. The District's contribution during the year ended November 30, 2019 was \$3,600.

11. Compensation, Benefits, and Other Payments to the Board of Commissioners

Board Member	Per Diem	Salary	Deferred Compensation	Reimbursed Travel
John Hellmers, Secretary	\$ 3,450	\$ 6,000	\$ 1,419	\$ 165
Frank Murphy, Treasurer	3,000	6,000	1,350	1,105
Johnny Johnson	3,075	-	231	731
Butch Mack	3,525	-	352	589
Gilbert Hutchinson	1,650	-	248	-
	<u>\$ 14,700</u>	<u>\$ 12,000</u>	<u>\$ 3,600</u>	<u>\$ 2,590</u>

*None of the above individuals are designated as the agency head.

**Other Independent Auditor's Report and
Findings, Recommendations, and Responses**

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA



MEMBER

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Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners
Gas Utility District No. 1 of Livingston Parish
Holden, 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 business activities of Gas Utility District No.1 of Livingston Parish (District) a component unit of the Livingston Parish Council, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Gas Utility District No. 1 of Livingston Parish's basic financial statements and have issued our report thereon dated August 10, 2020.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may

exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of Current Year Audit Findings, Responses, and Recommendations as items 2019-1 through 2019-3 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of Current Year Audit Findings, Responses, and Recommendations as items 2019-4.

Gas Utility District No. 1 of Livingston Parish's Response to Findings

Gas Utility District No.1 of Livingston Parish's response to the findings identified in our audit is described in the accompanying schedule of Current Year Audit Findings, Responses, and Recommendations. Gas Utility District No.1 of Livingston Parish'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 my 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.

This report is intended solely for the information and use of management and the Office of the Legislative Auditor, State of Louisiana, and federal awarding agencies and pass-through entities, is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed to the Legislative Auditor as a public document.

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation
Albany, Louisiana
August 10, 2020

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses
For the Year Ended November 30, 2019**

We have audited the basic financial statements of the Gas Utility District No. 1 of Livingston parish as of and for the year ended November 30, 2019, and have issued our report thereon dated August 10, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of November 30, 2019 resulted in an unmodified opinion.

Section I - Summary of Auditor's Reports

a. Report on internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness, Yes Significant Deficiencies, No

Compliance

Compliance Material to Financial Statements, Yes

b. Federal Awards

Not applicable

Was management letter issued? No

Internal Control

2019-01 Update Management Services Contract

Condition:

The existing management contract was entered into on November 17, 2011. The contract should be updated to include all of the current charges and services that are being provided by the Management Company. The contract should also include the policy for handling delinquent accounts.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses
For the Year Ended November 30, 2019**

Criteria:

The management contract should be updated annually to ensure charges and services are based on the terms of the contract agreement.

Cause:

This is an oversight on the District's Management.

Effect:

The District remitted payments to the vendor that included charges for items that were not in the contract agreement.

Recommendation:

We recommend the Management Company provide an updated contract which includes all of the current services the Management Company is providing to the District and charges for those services. The agreement should also include the policy for handling delinquent accounts.

Management's Corrective Action Plan:

Management agrees with the auditor's recommendation. Responsible Party is John Hellmers, Secretary 225-567-3569

2019-02 Segregation of Duties

Condition:

The District hires a management company to bill and collect the gas utility bills. Due to the small number of employees involved in the daily operations of the financial process there is not sufficient segregation of duties.

This condition was noted in the prior fiscal year.

Criteria:

Proper segregation of incompatible duties requires that there be different individuals responsible for authorizing transactions, recording transactions, preparing reconciliations and maintaining custody of related assets.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses
For the Year Ended November 30, 2019**

Cause:

The Company's staff is not sufficient size to allow for proper and appropriate segregation of duties.

Effect:

Failure to maintain an adequate segregation of duties, particularly in the Finance Department, creates an environment in which errors or other irregularities could occur and not be detected in a timely manner by employees performing their assigned functions.

Recommendation:

We recommend that the Management Company continue to perform the following:

- Furnish the District's CPA with a monthly report of (but not limited to) Monthly Deposit Register, Billing Report, Accounts Receivables and Meter Deposit Report.

We recommend the District's Board continue to perform the following:

- Review of the District's monthly financial statements.
- The District's Board should review the monthly bank statements and related bank reconciliations (including all cancelled checks) and require that person document their review and approval of the items clearing the bank statement by initialing and dating the face of the bank statement.

We recommend the District's outside accountant continue to reconcile the Gas Utility Billings Receivable from the Utility billing software to the General Ledger and investigate any differences.

Management's Response:

Management agrees with the auditor's recommendation. Responsible Party is John Hellmers, Secretary 225-567-3569

2019-03 Formal Policy for Collecting Delinquent Accounts Receivable

Condition:

The District's management did not take aggressive action to collect delinquent amounts, including legal action when necessary nor are they using a collection agency.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses
For the Year Ended November 30, 2019**

Criteria:

The District's failure to actively collect delinquent accounts is prohibited by Louisiana Constitution [Article VII, Section 14(A) of the Louisiana Constitution of 1974].

Cause:

The District is effectively cutting off services to customers who are past due on their payments. When customers leave the system with a balance due, management is applying the customer's deposit to the past due amount and writing off the unpaid balance as bad debt. The District's management was not aware of the additional requirement too aggressively try to collect the balance due through legal action or use of a collection agency.

Effect:

The District is in violation of the Louisiana Constitution.

Recommendation:

We recommend the District adopt a formal policy for collecting delinquent accounts receivable. That policy should require board approval before accounts are written off as uncollectible and turn these accounts over to a collection agency for collection.

Management's Response:

Management agrees with the auditor's recommendation. Responsible Party is John Hellmers, Secretary 225-567-3569

Compliance

2019-04 Public Bid Law

Condition:

The District purchased materials and supplies exceeding the sum of thirty thousand dollars during the current fiscal year. The District failed to obtain bids and let to the lowest responsible bidder who has bid according to the specifications as advertised.

Criteria:

The Louisiana Revised Statute 38:2212.1 requires all purchases of any materials or supplies exceeding the sum of thirty thousand dollars that are paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised.

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses
For the Year Ended November 30, 2019**

Cause:

This is an oversight on the District's Management.

Effect:

The District did not comply with the Bid Law.

Recommendation:

The District's Management Company should prepare a list of materials and supplies that are used regularly and advertise for price quotes in the local paper and from local vendors. The Management Company should review the price quotes and purchase the materials and supplies from the lowest responsible bidder who has bid according to the specifications as advertised.

Management's Response:

Management agrees with the auditor's recommendation. Responsible Party is John Hellmers, Secretary
225-567-3569

**Gas Utility District No. 1 of Livingston Parish
Holden, Louisiana**

**Schedule of Prior Year Findings
For the Year Ended November 30, 2019**

2018-001 Inadequate Controls Over Management Services Contract

Condition:

The District did not have adequate controls to ensure vendor charges for a service contract were in accordance with the contract agreement.

Recommendation: The District should carefully review all items noted in the terms of the sei-vice contract and ensure the vendor invoices are in accordance with these terms.

Resolved:

See Finding 2019-01

2018-002 Inadequate Segregation of Accounting Functions

Condition:

The District did not have adequate segregation of functions within the accounting system.

Recommendation:

Management should evaluate the cost vs. benefit of complete segregation and "whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have a control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) record keeping; and (4) reconciliation.

Resolved:

See Finding 2019-02

**GAS UTILITY DISTRICT NO. 1 OF LIVINGSTON PARISH
HOLDEN, LOUISIANA**

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

As of November 30, 2019 and for the Year Then Ended



**PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION**

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report On Applying Agreed-Upon Procedures

To the Board of Members of
Gas Utility District No. 1 of Livingston Parish
And the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Gas Utility District No. 1 of Livingston Parish (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's statewide Agreed-Upon Procedures (SAUPs) for the fiscal period December 1, 2018 through November 30, 2019. The Entity'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 of for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

- 1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
 - 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.
 - c) ***Disbursements***, including processing, reviewing, and approving
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all

collections for each type of 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)

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- 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
- 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 of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken in 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Exception: The District does not have written policies and procedures set for budgeting, purchasing, receipts, payroll/personnel, contracting, credit cards, travel and expense reimbursements, ethics, and debt service.

Management's Response: The District will work with their contracted CPA to establish written policies and procedures for budgeting, purchasing, disbursements, receipts, payroll/personnel, contracting, credit cards, travel and expense reimbursements, ethics, and debt service.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

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

Exception: The District's Board meets monthly to discuss the monthly financial statements but does not prepare budget to actual comparisons due to the District no preparing a budget on their major proprietary fund as a best practice.

Management's Response: The District will adopt policies and procedures on budgeting and work with their contracted CPA on adopting a budget on their major proprietary fund as a best practice.

Bank Reconciliations

- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Exception:

Management does not have documentation that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Management's Response:

The District will put procedures in place to document the research of all items outstanding greater than 12 months on the bank reconciliations.

Collections (excluding EFTs)

(The following procedures were not performed since there were no exceptions in the prior year.)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties)

at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]]

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Exception:

The District does not have at least 2 employees initiating purchase requests, approving purchases and placing an order/making the purchase. Two employees are not involved in processing and approving payments to vendors. The employee responsible for signing checks also mails the payment. All disbursements sampled matched the invoice but did not include evidence of the segregation of duties.

Management's Response:

Due to the small size of the entity the District will continue to have the Treasurer pay the bills and mail the checks. The District will approve the invoices in the monthly meetings and the Secretary will review unopened bank statements and cancelled checks for fictitious vendors.

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

(The following procedures were not performed since there were no exceptions in the prior year.)

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), 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.]]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management

had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions Noted.

Contracts

(The following procedures were not performed since there were no exceptions in the prior year.)

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

(The following procedures were not performed since there were no exceptions in the prior year.)

16. Obtain a listing of employees/elected officials employed during the fiscal period and management’s representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid

salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (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.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Exceptions:

The District has no employees and five board members. Three out of the five board members had their ethics certificate.

Management's Response:

The District will have all members take their one hour of ethics training for 2020.

Debt Service

(The following procedures were not performed since there were no exceptions in the prior year.)

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve

balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Other

(The following procedures were not performed since there were no exceptions in the prior year.)

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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.

Respectfully submitted,

Phil Hebert

Phil Hebert CPA
A Professional Accounting Corporation
Albany, Louisiana
August 10, 2020