

**AVOYELLES FIRE PROTECTION
DISTRICT #2**

Financial Report

Year Ended June 30, 2018

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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, 2018, 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 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 governmental activities and major fund of the District, as of June 30, 2018, 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 23 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 November 29, 2018, 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, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

BASIC FINANCIAL STATEMENTS

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

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Net Position
June 30, 2018

ASSETS	
Cash and interest bearing deposits	\$ 80,680
Taxes receivable	6,348
Capital assets, net	<u>45,237</u>
Total assets	<u>132,265</u>
LIABILITIES	
Accounts payable	<u>1,000</u>
NET POSITION	
Net investment in capital assets	45,237
Unrestricted	<u>86,028</u>
Total net position	<u>\$ 131,265</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, 2018

Expenses:	
Public safety	<u>\$ 98,569</u>
General revenues:	
Ad valorem taxes	87,597
Miscellaneous revenue	1,000
Interest income	<u>989</u>
Total general revenues	<u>89,586</u>
Change in net position	(8,983)
Net position - beginning	<u>140,248</u>
Net position - ending	<u>\$ 131,265</u>

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

FUND FINANCIAL STATEMENTS (FFS)

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Balance Sheet - Governmental Fund
June 30, 2018

ASSETS

Cash	\$ 80,680
Taxes receivable	<u>6,348</u>
Total assets	<u>\$ 87,028</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,000
Fund balance:	
Unassigned	<u>86,028</u>
Total liabilities and fund balance	<u>\$ 87,028</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2018

Total fund balance for governmental fund	\$ 86,028
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 \$21,790 accumulated depreciation	\$ 37,844
Equipment, vehicles, furniture, and fixtures net of of \$151,636 accumulated depreciation	<u>7,393</u> <u>45,237</u>
Net position at June 30, 2018	<u>\$ 131,265</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, 2018

Revenues:	
Intergovernmental revenues -	
Ad valorem taxes	\$ 87,597
Miscellaneous revenue	1,000
Interest income	<u>989</u>
Total revenues	<u>89,586</u>
Expenditures:	
Current -	
Public Safety	
Professional fees	22,250
Insurance	4,536
Instructional materials	294
Office and other expense	15,170
Miscellaneous	286
Repairs and maintenance	1,976
Supplies	996
Training coordinator	12,000
Pension deduction	32,204
Capital outlay	<u>885</u>
Total expenditures	<u>90,597</u>
Net change in fund balance	(1,011)
Fund balance, beginning	<u>87,039</u>
Fund balance, ending	<u>\$ 86,028</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, 2018

Total net change in fund balance per statement of revenue, expenditures and changes in fund balance			\$ (1,011)
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 the statement of revenues, expenditures and changes in fund balances		\$ 885	
Depreciation expense		<u>(8,857)</u>	<u>(7,972)</u>
Total change in net position per statement of activities			<u>\$ (8,983)</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, 2018

ASSETS

Cash	<u>\$ 772,072</u>
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LIABILITIES

Due to others	<u>\$ 772,072</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, is comprised of and embraces 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

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 accounts 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

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

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 consists 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

- 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

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

receivable and the useful lives and impairment of tangible and intangible assets, 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.

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. The District does not have a policy for custodial credit risk; however, 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. Deposit balances (bank balances) at June 30, 2018, are secured as follows:

Bank balances	<u>\$ 886,086</u>
Insured	\$250,000
Uninsured and collateral held by pledging bank not in District's name	<u>636,086</u>
Total	<u>\$ 886,086</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(3) Capital Assets

Capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 59,814	\$ -	\$ -	\$ 59,814
Equipment, vehicles, furniture and fixtures	158,144	885	-	159,029
Total capital assets	<u>217,958</u>	<u>885</u>	<u>-</u>	<u>218,843</u>
Less accumulated depreciation				
Buildings and improvements	19,521	2,449	-	21,970
Equipment, vehicles, furniture and fixtures	145,228	6,408	-	151,636
Total accumulated depreciation	<u>164,749</u>	<u>8,857</u>	<u>-</u>	<u>173,606</u>
Capital assets, net	<u>\$ 53,209</u>	<u>\$ (7,972)</u>	<u>\$ -</u>	<u>\$ 45,237</u>

Depreciation expense of \$8,857 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, 2018, taxes of 10.0 mills were levied on property with assessed valuations totaling \$11,100,730. Total taxes levied during 2017 were \$1,110,073. Taxes receivable at June 30, 2018 were \$6,348. The District retained \$55,000 of the total taxes levied after paying pension expense of \$32,204.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

The following is a summary of the Ad Valorem Taxes, State Revenue Sharing and Federal Revenue Sharing that the District has the responsibility of collecting and disbursing:

Sub-Districts	Total Collections	Total Distribution	Unsettled
Bordelonville Volunteer Fire Department	\$ 61,682	\$ 25,000	\$ 36,682
Brouillette Volunteer Fire Department	49,618	25,000	24,618
Bunkie Fire Department	172,127	40,000	132,127
Cottonport Volunteer Fire Department	95,337	25,000	70,337
Dupont Volunteer Fire Department	47,737	25,000	22,737
Evergreen Volunteer Fire Department	40,744	25,000	15,744
Fifth Ward Volunteer Fire Department	94,233	25,000	69,233
Hessmer Volunteer Fire Department	109,977	25,000	84,977
Goudeau Volunteer Fire Department	30,970	25,000	5,970
Mansura Volunteer Fire Department	107,074	25,000	82,074
Marksville Fire Department	74,958	-	74,958
Moreauville Volunteer Fire Department	76,321	25,000	51,321
Plaucheville Volunteer Fire Department	56,284	25,000	31,284
Simmesport Volunteer Fire Department	95,010	25,000	70,010
Totals	<u>\$ 1,112,072</u>	<u>\$ 340,000</u>	<u>\$ 772,072</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 2020
Chris Lemoine	January 2019
Gerald Normand	January 2019
Jacob Coco	January 2020
Trent Clark	January 2020
Don Brevelle	January 2020
John Eric Lemoine	January 2020

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

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

For the year ended June 30, 2018, the District made no payments of compensation, benefits or other payments to Board President Joey Frank.

(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, 2018, the District was not involved in any lawsuits claiming damages that would not be adequately covered by liability insurance.

(9) New Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The provisions of GASB Statement No. 84 are effective for fiscal years beginning after December 15, 2018. The effect of implementation on the District's financial statements has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2018

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Ad valorem taxes	\$ 97,500	\$ 92,500	\$ 87,597	\$ (4,903)
Miscellaneous revenue	-	-	1,000	1,000
Interest income	960	900	989	89
Total revenues	<u>98,460</u>	<u>93,400</u>	<u>89,586</u>	<u>(3,814)</u>
Expenditures:				
Current -				
Public safety:				
Professional fees	19,000	22,000	22,250	(250)
Insurance	6,860	4,400	4,536	(136)
Instructional materials	3,000	-	294	(294)
Office and other expense	5,700	10,500	15,170	(4,670)
Repairs and maintenance	2,000	2,000	1,976	24
Miscellaneous	6,400	-	286	(286)
Supplies	-	-	996	(996)
Training coordinator	12,000	12,000	12,000	-
Pension deduction	37,500	37,000	32,204	4,796
Capital outlay	6,000	5,500	885	4,615
Total expenditures	<u>98,460</u>	<u>93,400</u>	<u>90,597</u>	<u>2,803</u>
Change in fund balance	-	-	(1,011)	(1,011)
Fund balance, beginning	<u>87,039</u>	<u>87,039</u>	<u>87,039</u>	<u>-</u>
Fund balance, ending	<u>\$ 87,039</u>	<u>\$ 87,039</u>	<u>\$ 86,028</u>	<u>\$ (1,011)</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Required Supplementary Information
For the Year Ended June 30, 2018

(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, 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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 29, 2018.

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 on 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 management's corrective action plan as 2018-001, 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 management's 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, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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, 2018

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

A. Internal Control Over Financial Reporting

2018-001 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: Unknown.

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, 2018 (Continued)

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2017-001 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 2018-001.

**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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$26,216.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$29,123.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$36,914.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$17,449.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$63,976.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$45,739.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$103,048.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

- A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.
- Findings:** Cash was reconciled as of June 30, 2018. The reconciled balance was \$14,857.
- 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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$33,063.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$56,325.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$59,230.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$17,615.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$73,293.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

KOLDER, SLAVEN & COMPANY, LLC

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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, 2018. 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.

The procedures and associated findings are as follows:

A. **Procedure:** Reconcile cash on deposit held by the sub-district as of June 30, 2018.

Findings: Cash was reconciled as of June 30, 2018. The reconciled balance was \$21,975.

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 those specified parties.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018

**AVOUELLES FIRE PROTECTION
DISTRICT #2**
Cottonport, Louisiana

Agreed-Upon Procedures Report

Period Ended June 30, 2018

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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 ("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 July 1, 2017 through June 30, 2018. 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 or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories:
 - 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 revenue or 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 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Board or Finance Committee

- 2. We obtained and inspected 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) We observed 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, we observed 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, we obtained the prior year audit report and observed the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

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 included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included 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.

Collections

- 4. Obtained 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 selected 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtained a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected 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 observed 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. Inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected 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.* Obtained supporting documentation for each of the 10 deposits and:
- a) Observed that receipts are sequentially pre-numbered.
 - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Traced the deposit slip total to the actual deposit per the bank statement.
 - d) Observed 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) Traced 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. Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired of employees about their job duties), and observed 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.
10. For each location selected under #8 above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected 5 disbursements for each location, obtained supporting documentation for each transaction and:
- a) Observed that the disbursement matched the related original invoice/billing statement.
 - b) Observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

11. Obtained 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. Obtained management's representation that the listing is complete.
12. Using the listing prepared by management, randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtained supporting documentation, and:
- a) Observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [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) Observed 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 selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed 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).

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

14. Obtained 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 selected 5 reimbursements, obtained 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, agreed 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, observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

15. Obtained 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. Obtained management's representation that the listing is complete. Randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observed 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) Observed 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), observed that the original contract terms provided for such an amendment.
 - d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

16. Obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly selected 5 employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtained attendance records and leave documentation for the pay period, and:
 - a) Observed 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) Observed that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly selected two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtained 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, obtained ethics documentation from management, and:
 - a. Observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observed 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.

Debt Service

21. Obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Selected all bonds/notes on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
22. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

Other

23. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed 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. Observed 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.

Findings:

In accordance with the Statewide Agreed-Upon Procedures, certain categories may be excluded from testing. Therefore, the following categories were not tested this year: Credit/Debit/Fuel Cards, Travel and Expense Reimbursement, Contracts, Payroll and Personnel, Ethics, Debt Service, and Other.

No exceptions were found as a result of applying procedures listed above except:

Written Policies:

Avoyelles Fire Protection District #2 does not have written policies and procedures.

Board of Finance Committee:

Board meeting minutes for the Avoyelles Fire Protection District #2 do not reference or include budget to actual comparisons for the General Fund.

Bank Reconciliations:

Bank reconciliations for the Avoyelles Fire Protection District #2 do not include evidence of review from a board or management member.

Bank reconciliations for the Avoyelles Fire Protection District #2 do not include evidence of management researching outstanding items older than 12 months.

Cash Collections:

The individual responsible for receiving collections received by the Avoyelles Fire Protection District #2 is also responsible for preparing and making the deposit, recording the deposit in the general ledger, and reconciling the bank statement to the general ledger.

Deposits for the Avoyelles Fire Protection District #2 were unable to be tested properly for timely depositing due to the collections not being marked with a received date.

Disbursements:

The Avoyelles Fire Protection District #2 does not have documentation prohibiting the person responsible for processing payments from adding vendors to the disbursement system.

The Avoyelles Fire Protection District #2 does not have documentation indicating the individual with signatory authority has no responsibility for initiating or recording purchases.

Management's Response:

Management of the Avoyelles Fire Protection District #2 concurs with the exceptions and are working to address the deficiencies identified.

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, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 29, 2018