WEST FELICIANA PARISH
911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA

Financial Report
As of and for the Year Ended
December 31, 2018

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

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ST. FRANCISVILLE, LOUISIANA
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WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

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FINANCIAL STATEMENTS

John L. McKowen
Certified Public Accountant

2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

Office (225) 615-7844
jlmckowen@cox.net

INDEPENDENT AUDITORS' REPORT

Board of Commissioners of the
West Feliciana Parish 911 Communications District
P. O. Box 3417
St. Francisville, Louisiana 70775

Report on the Financial Statements
I have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish 911 Communications District, a related organization of the West Feliciana Parish Council, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's 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 fee from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express an opinion on the component unit financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the West

Feliciana Parish 911 Communications District, a related organization of the West Feliciana Parish Council, as of December 31, 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 management's discussion and analysis and budgetary comparison schedule be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. I 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 my inquiries, the component unit financial statements and other knowledge I obtained during my audit of the component unit financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Matters – Supplementary Information
My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the West Feliciana Parish 911 Communications District's basic financial statements. The schedule of compensation, benefits and other payments to agency head, and the statewide agreed-upon procedures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental schedule listed above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* I have also issued my report dated June 19, 2019, on my consideration of the West Feliciana Parish 911 Communications District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my 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 West Feliciana Parish 911 Communications District's internal control over financial reporting and compliance.

John L. McKowen, CPA

John L. McKowen, CPA
Baton Rouge, Louisiana
June 19, 2019

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)

Management's discussion and analysis (MD&A) is presented to provide an overview of the financial activities of the District based on currently known facts, decisions and/or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the District from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the District's overall financial status. They include a statement of net position and statement of activities.

Statement of Net Position. This statement presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or not.

Statement of Activities. This statement presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the District's financial reliance on general revenues.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the District's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the District include a general fund that is used to account for all accounts not required to be accounted for separately.

The fund financial statements can be found on pages 12-15 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary comparisons on page 28. This schedule indicates the District's compliance with its adopted and final revised budget.

FINANCIAL ANALYSIS OF THE DISTRICT

Net position is an indicator of the District's financial position from year to year. A summary of net position follows.

SUMMARY OF NET POSITION
Governmental Activities

	2018	2017
Assets		
Current and other assets	$ 1,523,226	$ 1,201,988
Capital assets, net	649,126	711,652
Total Assets	2,172,352	1,913,640
Liabilities		
Current liabilities	32,069	43,750
Net Position		
Net investment in capital assets	649,126	711,652
Restricted for 911 services and ops.	73,101	42,165
Unrestricted	1,418,056	1,116,073
Net Position	2,140,283	1,869,890

A summary of changes in net position is included below.

SUMMARY OF CHANGES IN NET POSITION
Governmental Activities

	2018	2017
Revenues		
Charges for services	$ 215,878	$ 195,001
Grants and contributions	43,214	47,571
General revenues:		
Taxes	724,675	562,688
Interest earned	12,312	5,914
Other revenues	7,155	3,881
Total Revenues	1,003,234	815,055
Expenses		
Public safety	732,841	783,155
Change in net position	270,393	31,900
Net position, beginning	1,869,890	1,837,990
Net position, ending	2,140,283	1,869,890

BUDGETARY HIGHLIGHTS

The District received $174,100 more in revenues than anticipated for the year ended December 31, 2018. Expenditures were more than budgeted amounts by $27,949 providing for an overall favorable variance of $146,151. The District acted within its budgeted authority, remaining in compliance with the Louisiana Government Budget Act.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The District's investment in capital assets, net of accumulated depreciation and related debt at December 31, 2018 and 2017, was $649,126 and $711,652 respectively. The two most significant capital assets include buildings and communication equipment.

Capital outlay to purchase equipment during the year ended December 31, 2018 and 2017, were $2,933 and -0- respectively.

Capital assets at year-end are summarized as follows:

CAPITAL ASSETS
Net of Accumulated Depreciation
Governmental Activities

	2018	2017
Depreciable Assets		
Buildings	$ 579,807	$ 621,993
Radio tower	51,949	61,447
Equipment	10,270	17,954
Office furniture/equipment	7,100	10,258
Net Depreciable Assets	649,126	711,652

Long-Term Debt: The District has no long-term debt.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations and demonstrate the District's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish 911 Communications District, P. O. Box 3417, St. Francisville, Louisiana 70775.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2018

			Governmental Activities
ASSETS			
Cash and cash equivalents		$	300,191
Receivables, net:			
Accounts			17,454
Grants			19,500
Taxes			696,770
Investments			415,350
Prepaid insurance			860
Restricted assets, cash and cash equivalents			73,101
Capital assets, net			649,126
	Total Assets	$	2,172,352
LIABILITIES			
Accounts payable		$	32,069
NET POSITION			
Net investment in capital assets			649,126
Restricted for 911 services and operations			73,101
Unrestricted			1,418,056
	Total Net Position	$	2,140,283

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018

		Program Revenues			Net Revenues (Expenses)
Functional/Programs	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Public safety	$ 732,841	$ 215,878	$ 43,214	$ -	$ (473,749)
Total Governmental Activities	$ 732,841	$ 215,878	$ 43,214	$ -	$ (473,749)
		General Revenues			
		Taxes - ad valorem			724,675
		Interest earned			12,312
		Other revenues			7,155
		Total General Revenues			$ 744,142
		Change in Net Position			$ 270,393
		Net Position, beginning			$ 1,869,890
		Net Position, ending			$ 2,140,283

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

ASSETS		
Cash and cash equivalents	$	300,191
Receivables, net:		
Accounts		17,454
Grants		19,500
Taxes		696,770
Investments		415,350
Prepaid insurance		860
Restriceted assets, cash and cash equivalents		73,101
Total Assets	$	1,523,226
LIABILITIES		
Accounts payable	$	32,069
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues - property taxes	$	32,531
FUND BALANCES		
Restricted for 911 services and operations	$	73,101
Committed for building repairs		350,000
Committed for equipment replacement		140,000
Unassigned		895,525
Total Fund Balances	$	1,458,626
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$	1,523,226

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total Fund Balances - Total Governmental Funds	$	1,458,626
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		649,126
Some taxes receivable remained uncollected for more than sixty days after year-end and, therefore, are not available to pay current-period expenditures		32,531
Total Net Position - Governmental Activities	$	2,140,283

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2018

REVENUES		
Taxes - ad valorem	$	721,514
Charges for services:		
E911 fees		215,878
Grants and contributions		43,214
Interest earned		12,312
Other revenues		7,155
Total Revenues	$	1,000,073
EXPENDITURES		
Public Safety:		
Contracted services		391,920
Insurance		13,654
Maintenance/system expenses		56,992
Office and supplies		204,816
Capital outlay		2,933
Total Expenditures	$	670,315
Net Change in Fund Balances	$	329,758
Fund Balances, beginning	$	1,128,868
Fund Balances, ending	$	1,458,626

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018

Net Change in Fund Balances - Total Governmental Funds	$	329,758
Amounts reported for governmental activities in the Statement of Activities are different because:		
Some property taxes will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		3,161
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation charged exceeds capital outlay.		(62,526)
Change in Net Position - Governmental Activities	$	270,393

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

INTRODUCTION

The West Feliciana Parish 911 Communications District (the District) is a related organization of the West Feliciana Parish Council. It is located in St. Francisville, Louisiana and was created by the West Feliciana Parish Police Jury (now "Parish Council") on July 10, 1990 as allowed under Louisiana Revised Statute 33:9101. It is governed by a board of seven commissioners one of whom is appointed by the West Feliciana Sheriff, two by the board of aldermen of the Town of St. Francisville, one by the Fire Protection District No. 1 of West Feliciana Parish, one by the West Feliciana Parish Hospital Service District, and two by the West Feliciana Parish Council. The commissioners serve four-year terms and are not paid for their services.

The District was created to provide the citizens of West Feliciana Parish with enhanced aid in the event of an emergency through use of a single, primary three-digit emergency number.

Revenue sources of the District include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the District conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units.*

Financial Reporting Entity: As required by GASB Statement No. 61, *The Financial Reporting Entity – an Amendment of GASB Statements No. 14 and No. 34*, the District is considered a related organization of the West Feliciana Parish Council. The accompanying financial statements present only the transactions of the West Feliciana Parish 911 Communications District.

Government-wide Accounting: In accordance with Governmental Accounting Standards Boards Statement No. 34, the District has presented a statement of net position and statement of activities for the District as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Inter-fund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net position.

Program Revenues

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the District. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the District has chosen not to do so.

Operating/Non-Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Restricted Net Position

Restricted net position is composed of those resources for which a constraint has been imposed either externally or by law. The District recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted resources are used.

Fund Accounting: The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified under one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the District's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the District include:

1. General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets: The District adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the year. Appropriations lapse at year-end. There were amendments made to the budget during the year ended December 31, 2018.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

Inventory: Inventory of the District includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. Revenues become susceptible to accrual when they become both measurable and available.

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

Capital Assets: The District's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded at their estimated fair market value at the date of donation. The District maintains a threshold of $1,000 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: buildings 15 – 40 years; equipment 7 – 10 years; office furniture/equipment – 5-7 years; vehicles 7 – 10 years.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position that applies to future period(s) and so will not be recognized as an expenditure until then. The District does not have any deferred outflows of resources.

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as revenue until that time. The District does not have any deferred inflows of resources.

Compensated Absences: The District does not have employees.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Position/Fund Balances: In the statement of net position, the difference between a government's assets, deferred outflows of resources, liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

Net Investment in Capital Assets

This category records capital assets net of accumulated depreciation, reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

In the balance sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned
Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned
This category represents that portion of equity that is available for any purpose.

NOTE 2 – CASH AND CASH EQUIVALENTS

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

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The District has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand (book balances) of governmental activities are as follows:

Demand deposits	$ 62,724
LAMP, Inc.	310,568
Total	373,292

The District has investments in a statewide investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Securities included in its portfolio are restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, and include only those with maturities of ninety days or less. This design allows participants immediate access to their funds, and for this reason, these deposits are recorded cash and cash equivalents.

NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent but not in the entity's name. All investments of the District are certificates of deposit with maturities extending beyond 90 days. They are not subject to custodial credit risk

Balances at December 31, 2018, are as follows:

Type of Investment	Fair Value	Cost	Carrying Amount
Certificates of deposit	$ 415,350	$ 415,350	$ 415,350

NOTE 4 - RECEIVABLES

The net receivables at December 31, 2018, are as follows:

Class of Receivables	
Accounts - charges for services	$ 17,454
Grants	19,500
Taxes	696,770
Total	733,724

No allowance has been recorded as substantially all receivables due at year-end are expected to be collected. The District utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 5 – RESTRICTED ASSETS

Restricted assets include cash and cash equivalents totaling $73,101 at December 31, 2018. These assets are restricted by Louisiana Revised Statute 33:9109 to be used for the express purpose of providing 911emergency response communications services and operations.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets, being depreciated				
Buildings/towers	$ 1,712,356	$ -	$ -	$ 1,712,356
Less: accumulated depreciation	1,028,916	51,684	-	1,080,600
Net Buildings/Towers	683,440	(51,684)	-	631,756
Equipment	1,218,389	2,933	-	1,221,322
Less: accumulated depreciation	1,200,435	10,617	-	1,211,052
Net Equipment	17,954	(7,684)	-	10,270
Office furniture/equipment	114,086	-	-	114,086
Less: accumulated depreciation	103,828	3,158	-	106,986
Net Office Furniture/Equipment	10,258	(3,158)	-	7,100
Capital Assets, being depreciated, net	711,652	(62,526)	-	649,126

Depreciation expense for the year ended December 31, 2018 was $65,459.

NOTE 7 – ACCOUNTS AND OTHER PAYABLES

The payables are as follows at December 31, 2018:

Class of Payable	
Accounts - trade	$ 32,069

NOTE 8 – LEVIED TAXES

The District levies taxes at a rate of 2 mills on all property subject to taxation within the District's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operate an enhanced 911 telephone system. The current five-year tax renewal is for the period January 1, 2015 through December 31, 2018.

Property taxes are levied on or about October 1st for the current year and invoiced/collected by the West Feliciana Parish Sheriff. Taxes are due by December 31st following the levy date and are considered delinquent after the due date.

Taxes realized during 2018 and 2017, totaled $724,675 and $562,688, respectively.

NOTE 9 – E911 SERVICES

As provided by Louisiana R.S. 33:9106, the District levies an emergency telephone service charge in an amount not to exceed 5% of the tariff rate as approved by the Public Service District. This E911 (Enhanced Universal Emergency Number Service) is charged and collected by the telephone service provider and then remitted to the District on a monthly basis. These fees provided, respectively, $215,878 and $195,001 in revenues for the District at December 31, 2018 and 2017.

NOTE 10 – LEASES

Operating Leases. The District has no operating leases.

Capital Leases. The District has no capital leases.

NOTE 11 – LONG-TERM LIABILITIES

The District had no long-term liabilities at December 31, 2018.

NOTE 12 – RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure in the accompanying basic financial statements.

NOTE 13 – LITIGATION AND CLAIMS

There is no litigation that would require disclosure in the accompanying basic financial statements.

NOTE 14 – SUBSEQUENT EVENTS

There were no events between the close of the year through June 19, 2019, the date that the accompanying financial statements were available for issuance that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes - ad valorem	552,431	552,385	721,514	169,129
Charges for services:				
E911 fees	201,088	211,101	215,878	4,777
Grants and contributions	35,347	43,214	43,214	-
Interest earned	3,298	11,549	12,312	763
Other revenues	664	7,724	7,155	(569)
Total Revenues	792,828	825,973	1,000,073	174,100
EXPENDITURES				
Public safety:				
Contracted services	425,335	391,969	391,920	49
Insurance	13,815	11,166	13,654	(2,488)
Maintenance/system expenses	52,608	55,879	56,992	(1,113)
Office and supplies	216,199	183,352	204,816	(21,464)
Capital outlay	5,000	-	2,933	(2,933)
Total Expenditures	712,957	642,366	670,315	(27,949)
Net Change in Fund Balances	79,871	183,607	329,758	146,151
Fund Balances, beginning	1,128,868	1,128,868	1,128,868	-
Fund Balances, ending	1,208,739	1,312,475	1,458,626	146,151

SUPPLEMENTARY INFORMATION

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED DECEMBER 31, 2018

Agency Head: Randy Metz, Chair

The Chair serves without compensation. Nor were there any benefits or other payments made to or on behalf of the Chair during 2018.

John L. McKowen
Certified Public Accountant

2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

Office (225) 615-7844
jlmckowen@cox.net

INDEPENDENT AUDITORS' 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
West Feliciana Parish 911 Communications District
P. O. Box 3417
St. Francisville, Louisiana 70775

I 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 remaining fund information of West Feliciana Parish 911 Communications District as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's financial statements, and have issued my report thereon dated June 19, 2019.

Internal Control over Financial Reporting
In planning and performing my audit, I considered the West Feliciana Parish 911 Communications 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Feliciana Parish 911 Communications District's internal control. Accordingly, I do not express an opinion on the effectiveness of the West Feliciana Parish 911 Communications District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

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

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the West Feliciana Parish 911 Communications District's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards.*

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

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

John L. McKowen, CPA

John L. McKowen CPA
Baton Rouge, Louisiana
June 19, 2019

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2018

I have audited the financial statements of the West Feliciana Parish 911 Communications District as of and for the year ended December 31, 2018 and have issued my report thereon dated June 19, 2019. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2018, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Deficiencies	□ No
	Material Weakness	□ No
Compliance	Compliance Material to F/S	□ No

B. Federal Awards

N/A

C. Identification of Major Programs

N/A

Section II Financial Statement Findings

None

Section III Federal Award Findings and Questioned Costs

None

Section IV Management Letter

None

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2018

Section I Internal Control and Compliance Material to the Financial Statements

None

Section II Compliance and Internal Control Material to Federal Awards

N/A

Section III Management Letter

None

John L. McKowen
Certified Public Accountant

2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

Office (225) 615-7844
jlmckowen@cox.net

WEST FELICIANA PARISH
911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES
YEAR ENDED DECEMBER 31, 2018

To the Board of Commissioners
West Feliciana Parish 911 Communications District
St. Francisville, Louisiana

I have performed the procedures enumerated below, which were agreed to by the West Feliciana Parish 911 Communications District (the District) and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures for the fiscal period January 1, 2018 through December 31, 2018. The District's management is responsible for those control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures.

This agreed-upon procedures engagement was performed 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, I 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.

I was 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 control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control and 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.

John L. McKowen, CPA

John L. McKowen, CPA

Baton Rouge, Louisiana
June 19, 2019

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

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

The District has no written policies and procedures regarding budgeting.

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

The District has no written policies and procedures regarding purchasing.

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

The District has no written policies and procedures regarding disbursements.

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).

The District has no written policies and procedures regarding receipts/collections.

e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

The District has no written policies and procedures regarding payroll/personnel.

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

The District has no written policies and procedures regarding contracting.

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)

The District has no written policies and procedures regarding credit card usage.

h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

The District has no written policies and procedures regarding travel and expense reimbursement.

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.

The District has no written policies and procedures regarding ethics.

j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Not applicable.

The financial/business functions of the District are contracted to a local accounting firm. The operational function of the District is contracted with the West Feliciana Sheriff. The Board of Commissioners relies on the policies and procedures of its contractors.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

   a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

   The board met twelve times during the year with a quorum present.

   b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

   The minutes referenced monthly budget to actual comparisons.

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

   Not applicable.

Bank Reconciliations

There were no exceptions in the prior year; therefore, bank reconciliations were not tested in the current year.

3. Obtain a listing of client bank accounts for the fiscal period from management and management's

representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

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

b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

   The District represents that there is one collection site.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

   a) Employees that are responsible for cash collections do not share cash drawers/registers.

      The one person responsible for collections does not share a cash drawer/register.

   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.

      The function is contracted to an accounting firm, but another individual at the firm is responsible for reconciling collection documentation.

   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.

      The function is contracted to an accounting firm, but another individual at the firm is responsible for reconciling ledger postings.

   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.

The function is contracted to an accounting firm, but another individual at the firm is responsible for verifying the reconciliation.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

   The one individual at the accounting firm with access to cash is bonded.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

   a) Observe that receipts are sequentially pre-numbered.

      There were no cash receipts.

   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

      Copies of the related collection documentation were traced to the deposit slips.

   c) Trace the deposit slip total to the actual deposit per the bank statement.

      The deposit slip totals were traced to the actual deposits per the bank statements.

   d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100).

      Deposits were made within one business day of receipt.

   e) Trace the actual deposit per the bank statement to the general ledger.

      Actual deposits per the bank statement were traced to the general ledger.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

   The District represents that there is one location that processes payments.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

At least two individuals 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.

At least two individuals 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.

Another individual is responsible for periodically reviewing changes to vendor files.

a) 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.

b) The individual responsible for signing checks gives the signed checks to an employee to mail who is not responsible for processing payments.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

a) Observe that the disbursement matched the related original invoice/billing statement.

Each disbursement matched the related original invoice/billing statement.

b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

The disbursement documentation included evidence of segregation of duties tested under #9.

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

There were no exceptions in the prior year; therefore, credit cards were not tested in the current year.

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

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

b) Observe that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

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

There were no exceptions in the prior year; therefore, travel and travel related expenses were not tested in the current year.

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

There were no exceptions in the prior year; therefore, contracts were not tested in the current year.

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

Not applicable, the District has no employees.

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

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

    b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

    c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

There were no exceptions in the prior year; therefore, ethics was not tested in the current year.

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above· obtain ethics documentation from management, and:

a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Debt Service

Not applicable, the District has no debt.

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

    The District represents that there were no misappropriations during the fiscal period.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

    The District has the notice required by R.S. 24:523.1 posted on both its premises and website.