

**North Bienville Fire Protection District**  
A Component Unit of the Bienville Parish Police Jury  
Arcadia, Louisiana

Annual Financial Statements  
with Independent Auditor's Report

As of and For the Year Ended  
December 31, 2022  
with Supplemental Information Schedules

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North Bienville Fire Protection District  
Annual Financial Statements  
with Independent Auditor's Report

As of and for the year ended December 31, 2022  
with Supplemental Information Schedules

Contents

	Statement / Schedule	Page
<b>Independent Auditor's Report</b>		3 - 5
<b>Basic Financial Statements</b>		
Government-Wide Financial Statements:		
Statement of Net Position	A	8
Statement of Activities	B	9
Fund Financial Statements		
Governmental Funds		
Balance Sheet	C	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	12
Statement of Revenues, Expenditures, and Changes in Fund Balance	E	13
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	14
Notes to the Financial Statements		16 - 25
<b>Independent Auditor's Report on Internal Control and on Compliance and Other Matters</b>		
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		26 - 27
<b>Required Supplementary Information</b>		
Budgetary Comparison Schedule		
General Fund	1	29
<b>Supplemental Information Schedules</b>		
Schedule of Findings and Questioned Costs	2	31 - 32
Schedule of Compensation, Benefits, and Other Payments to Agency Head	3	33
<b>Statewide Agreed-Upon Procedures</b>		
Independent Accountant's Report on Applying Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures		34 - 44
Louisiana Agreed-Upon Procedures Representation Form		45 - 47



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**Independent Auditor's Report**

North Bienville Fire Protection District  
Arcadia, Louisiana

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the North Bienville Fire Protection District, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the North Bienville Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the North Bienville Fire Protection District, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the North Bienville Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibility of Management for the Financial Statements**

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Bienville Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Bienville Fire Protection District's ability to continue as a going concern for a reasonable period of time

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit

## **Required Supplementary Information**

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

Management has omitted the 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 the 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

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Bienville Fire Protection District's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head is the responsibility of management and were 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 our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head 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, we have also issued our report dated November 03, 2023 on our consideration of the North Bienville Fire Protection 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 North Bienville Fire Protection District's internal control over financial reporting and compliance.

## **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Louisiana Legislative Auditor, we have issued our report dated November 03, 2023, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of our testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Kenneth D. Falden & Co., CPAs, LLC*

Jonesboro, Louisiana  
November 03, 2023

# **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

North Bienville Fire Protection District  
Arcadia, Louisiana

Statement of Net Position  
As of December 31, 2022

		Governmental Activities
<b>Assets</b>		
Cash and equivalents	\$	1,760,073
Accounts receivable		599,044
Capital assets (net of accumulated depreciation)		1,063,347
<b>Total Assets</b>		3,422,464
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accounts payable		25,553
Payroll liabilities		2,541
<b>Total Liabilities</b>		28,094
<b>Net Position</b>		
Net investment in capital assets		1,063,347
Unrestricted		2,331,023
<b>Total Net Position</b>	\$	3,394,370

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



North Bienville Fire Protection District  
Arcadia, Louisiana

Statement of Activities  
For the Year Ended December 31, 2022

	Major Funds			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Functions/Programs</u>					
Primary government					
Governmental activities					
Fire	\$ 621,429	\$ 40	\$ -	\$ -	(621,389)
Total governmental activities	\$ 621,429	\$ 40	\$ -	\$ -	(621,389)
<u>General Revenues</u>					
Taxes:					
Property taxes, levied for general purposes					585,011
Intergovernmental					6,703
Interest earnings					2,271
Total general revenues					593,985
Change in net position					(27,404)
Net position - December 31, 2021					3,421,775
Net position - December 31, 2022					\$ 3,394,371

The accompanying notes are an integral part of these financial statements

# **FUND FINANCIAL STATEMENTS**

North Bienville Fire Protection District  
Arcadia, Louisiana

Balance Sheet - Governmental Funds  
As of December 31, 2022

	Governmental Funds
<b>Assets</b>	
Cash and equivalents	\$ 1,760,073
Accounts receivable	599,044
<b>Total Assets</b>	<b>\$ 2,359,117</b>
<b>Liabilities &amp; Fund Balances</b>	
Liabilities:	
Accounts payable	\$ 25,553
Payroll liabilities	2,541
<b>Total Liabilities</b>	<b>28,094</b>
Fund balances:	
Unassigned, reported in:	
General revenue fund	2,331,023
<b>Total Fund Balances</b>	<b>2,331,023</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,359,117</b>

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

North Bienville Fire Protection District  
Arcadia, Louisiana

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
As of December 31, 2022

Total Fund Balances at December 31, 2022 - Governmental Funds (Statement C) \$	2,331,023
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Total Net Position reported for governmental activities in the Statement of Net Position (Statement A) are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds, net of depreciation.	<u>1,063,347</u>
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Net Position at December 31, 2022	<u><u>\$ 3,394,370</u></u>
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The accompanying notes are an integral part of these financial statements.

North Bienville Fire Protection District  
Arcadia, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended December 31, 2022

	Governmental Funds
<b>Revenues</b>	
Taxes:	
Ad valorem tax	\$ 585,011
Intergovernmental	6,703
Charges for services	40
<b>Total revenues</b>	591,754
<b>Expenditures</b>	
Current:	
Public safety	
Personnel services	200,390
Supplies	37,858
Utilities	32,007
Repairs and maintenance	34,796
Contractual services	12,385
Miscellaneous	3,782
Insurance	51,163
Office	6,427
Capital outlay	4,484
<b>Total expenditures</b>	383,292
<b>Excess (deficiency) of revenues over (under) expenditures</b>	208,462
<b>Other financing sources (uses)</b>	
Interest earnings	2,271
<b>Total other financing sources (uses)</b>	2,271
<b>Net changes in fund balances</b>	210,733
<b>Fund balances - December 31, 2021</b>	2,120,289
<b>Fund balances - December 31, 2022</b>	\$ 2,331,022

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

North Bienville Fire Protection District  
Arcadia, Louisiana

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Funds Balances to the Statement of Activities  
For the Year Ended December 31, 2022

Total net change in Fund Balances - Governmental Funds (Statement E)	\$	210,733
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay differs from depreciation for the period.

Depreciation		(242,622)
Capital outlay		4,484
Change in net position of governmental activities (Statement B)	\$	<u>(27,405)</u>

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

**NOTES TO THE  
FINANCIAL STATEMENTS**

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**INTRODUCTION**

The North Bienville Fire Protection District of Bienville Parish, a component unit of the Bienville Parish Police Jury, is located in northeast Louisiana. As provided by Louisiana Revised Statute 33:7721, the District is governed by a Board of Commissioners consisting of five members appointed by the Bienville Parish Police Jury. The members of the Board of Commissioners do not receive compensation. The District is responsible for maintaining and operating fire stations and equipment and providing fire protection within boundaries of the District.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District applies all relevant GASB pronouncements, and GAAP, as applicable to governmental entities. Also, the District's financial statements are prepared in accordance with the requirements of Louisiana R.S. 24:513 and Audits of State and Local Government Units, published by the American Institute of Certified Public Accountants.

**B. Reporting Entity**

GASB Statement No. 14, The Financial Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, establishes criteria for determining which, if any, component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. GASB Statement No. 61 provides additional criteria for classifying entities as component units. The basic criterion for including a potential component unit within the reporting entity is financial accountability, which includes:

1. Appointing a voting majority of an organization's governing body, and
  - i. The ability of the government to impose its will on that organization and/or
  - ii. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government.
2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government and there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.



North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

3 Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship

Because the Bienville Parish Police Jury approves the organization's governing body, and the potential for the organization to provide specific benefits to or impose specific financial burdens on the police jury, the District was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity

**C. Government-Wide Financial Statements**

The District's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements present summaries of the governmental activities for the District. Fiduciary activities of the District are not included in these statements

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the North Bienville Fire Protection District's governmental activities.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) derive directly from parties outside the District's taxpayers or citizenry, including (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program; program revenues reduce the cost of the function to be financed from the District's general revenues.

Direct Expenses - The District reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

Indirect Expenses - The District reports all indirect expenses separately on the Statement of Activities (Statement B). Indirect expenses are those expenses that are not clearly identifiable with a function. Interest on long-term debt is considered an indirect expense.

General revenues are taxes and other items that are not properly included among program revenues.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**D. Fund Financial Statements**

The accounts of the North Bienville Fire Protection District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, expenditures or expenses, as appropriate, additions, and deductions. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds of the District are classified into one category: governmental

**Governmental Funds**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the Balance Sheets. Amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. Long-term debts are reported as an other financing source, and repayment of long-term debt is reported as an expenditure. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Accordingly, revenues are recorded when received in cash and when collected within 60 days after year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

The North Bienville Fire Protection District reports the following major governmental funds:

General Fund - The primary operating fund of the District, the General Fund accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District policy

*Revenues*

The governmental funds use the following practices in recording revenues:

Those revenues susceptible to accrual are property taxes and charges for services

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

Entitlements and shared revenues are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible-to-accrual criteria are met. Expenditure-driven grants are recognized when the qualifying expenditures have been incurred, all other grant requirements have been met, and the susceptible-to-accrual criteria have been met.

Interest earnings are recorded when the investments have matured and the interest is available.

*Expenditures*

The governmental funds use the following practices in recording expenditures:

Purchases of various operating supplies, etc. are recorded as expenditures when the related fund liability is incurred.

Principal and interest on long-term debt are recognized when due.

*Other Financing Sources (Uses)*

The governmental funds use the following practices in recording other financing sources (uses):

Sales of fixed assets and long-term debt proceeds and payments are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**E. Equity Classifications**

The North Bienville Fire Protection District has implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

In the Government-Wide Financial Statements, the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and reported in three components:

**Net investment in capital assets:** This classification consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.

**Restricted net position:** This classification consists of net position with constraints placed on its use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provision or enabling legislation.

**Unrestricted net position:** Any other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

The Governmental Fund Financial Statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District did not have any nonspendable funds for the year ended December 31, 2022.

**Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District did not have any restricted funds for the year ended December 31, 2022.

**Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board typically establishes commitments through the adoption and amendment of the budget. The District did not have any committed funds for the year ended December 31, 2022.

**Assigned:** This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Commissioners or through the Board delegating this responsibility to a body or official (Fire Chief) for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has no assigned funds for year ended December 31, 2022.

**Unassigned:** This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. All funds of the District are designated as unassigned.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**F. Budgets**

The Fire Chief prepares a proposed budget and submits it to the Board of Commissioners. The budget is adopted through passage of a formal motion and vote by the Board prior to the commencement of the fiscal year for which the budget is being adopted. The Board of Commissioners may revise or amend the budget at its discretion during legally convened sessions. The District utilizes formal budgetary integration as a management control device for all funds.

The 2022 General Fund budget was published in the official journal and made available for public inspection. The budget was adopted by the Board of Commissioners on November 30, 2021. The budget had one amendment that was adopted by the Board of Commissioners on December 7, 2022.

**G. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the North Bienville Fire Protection District may deposit funds in demand deposits in stock-owned federally insured depository institutions organized under the laws of the state of Louisiana or of any other state of the United States, or under the laws of the United States. The District may invest in certificates and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For the purposes of the statement of cash flows, cash equivalents include all highly liquid investments with a maturity date of 90 days or less when purchased.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Those with maturities of 90 days or less would be classified as cash equivalents and all other reported as investments.

**H. Investments**

The North Bienville Fire Protection District's investments comply with Louisiana Revised Statute 33:2955. Under state law, the District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes and bills, or government-backed agency securities or certificates, and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are classified as investments if their original maturities exceed 90 days. Investments are stated at fair value except for the following, which are permitted under GASB Statement No. 31:

Investments in non-participating interest earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.

The District reports at amortized cost money market investments and participating interest-bearing investment contracts that have a remaining maturity at the time of purchase of one year or less. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**I. Capital Assets**

Capital assets, which include property, plant, and equipment, are recorded in the governmental column of the government-wide financial statements, but are not reported in the governmental fund financial statements. Acquisitions of property and equipment 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 maintains a threshold level of \$500 or more for capitalizing capital assets.

Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and any gain or loss is reported in the Statement of Activities.

Buildings and improvements	10-25 years
Equipment and vehicles	3-10 years

**J. Deferred Outflows of Resources**

The District reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The District did not report any deferred outflows of resources, and no deferred outflows of resources affect the governmental funds financial statements.

**K. Deferred Inflows of Resources**

The District reports increases in net position that relate to future periods as deferred inflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The District will not recognize the related revenues until a future event occurs. The District did not report any deferred inflows of resources in the government-wide and proprietary fund statements, and no deferred inflows of resources affect the governmental funds financial statements.

**L. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**2. Ad Valorem Tax**

Ad Valorem taxes are collected by the Bienville Parish Tax Collector (Bienville Parish Sheriff) and remitted to the North Bienville Fire Protection District. Ad Valorem taxes are assessed on a calendar year basis by the Bienville Parish Tax Assessor. Billed taxes become delinquent on December 31 of the current year. Ad Valorem taxes attach as an enforceable lien on property on December 31 of each year. The taxes are generally collected in December of the current year and January and February of the ensuing year. The following is a summary of the authorized and levied Ad Valorem taxes.

This millage was approved by the Board of Commissioners on June 1, 2022. This millage is the maximum millage that can be assessed without the approval of the voters of the District.

	Authorized Millage	Levied Millage
Maintenance	6.81	6.81

**3. Cash, Cash Equivalents, and Investments**

At December 31, 2022, the District had cash and cash equivalents (book balances) totaling \$1,760,073. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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.

At December 31, 2022, the District had \$1,770,190 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 federal deposit insurance, and \$1,753,324 of pledged securities held in a Federal Reserve pledge account. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 40, Louisiana Revised Statute 30:1229 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. Louisiana R.S. 39:1224 requires bonds, or other such instruments furnished as security, to be deposited with the depositing authority or with an unaffiliated bank or trust company, Federal Reserve Bank, or any Federal Home Loan Bank or its successor. This security is deemed to be under the control and in the possession of the public entity and deemed to be held in its name. The North Bienville Fire Protection District has complied with these requirements of state law.

Cash and investments are categorized to give an indication of the level of risk assumed by the District at December 31, 2022. Deposits are considered to be exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the the pledging financial institution's trust department or agent but not in the depositor-government's name. The North Bienville Fire Protection District has cash and cash equivalents that are covered by \$250,000 of federal depository insurance. The remaining balance is exposed to custodial credit risk because it is uninsured and collateralized with securities held by the pledging financial institution. The District does not have a policy on custodial credit risk.

North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**5. Receivables**

The receivables of \$599,044 at December 31, 2022, are as follows:

	Amount
Taxes	\$ 599,044
Total	\$ 599,044

**6. Capital Assets**

A summary of changes in capital assets for the year ended December 31, 2022, is as follows:

	Balance, January 01, 2022	Additions	Deletions	Balance, December 31, 2022
Capital assets not being depreciated				
Land	\$ 2,600	\$ -	\$ -	\$ 2,600
Total capital assets not being depreciated	2,600	-	-	2,600
Capital assets being depreciated				
Buildings	758,633	-	-	758,633
Vehicles	4,602,356	-	-	4,602,356
Equipment	675,378	4,484	-	679,861
Improvements	98,562	-	-	98,562
Total capital assets being depreciated	6,134,929	4,484	-	6,139,412
Less accumulated depreciation				
Buildings	442,426	21,475	-	463,901
Vehicles	3,710,010	192,814	-	3,902,824
Equipment	585,621	28,195	-	613,816
Improvements	97,986	138	-	98,124
Total accumulated depreciation	4,836,044	242,622	-	5,078,665
Net capital assets being depreciated	1,298,885	(238,138)	-	1,060,747
Capital assets, net	\$ 1,301,485	\$ (238,138)	\$ -	\$ 1,063,347

Depreciation expense of \$242,622 was charged to the public safety function.



North Bienville Fire Protection District  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2022

**7. Payables**

The payables of \$28,094, at December 31, 2022, are as follows:

	Amount
Accounts	\$ 25,553
Payroll liabilities	2,541
Total	<u>\$ 28,094</u>

**8. Retirement Plans**

The District does not participate in any pension or retirement plans

**9. Grants**

During the year ended December 31, 2022, the North Bienville Fire Protection District received no grants.

**10. Risk Management**

The District is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, and injuries to employees. To handle such risk of loss, the District maintains commercial insurance policies covering each of these risks of loss. The District believes such coverage is sufficient to preclude any significant uninsured losses to the District. During the past three years, no claims were paid on any of the policies which exceeded the policies' coverage amount.

**11. Litigation and Claims**

At December 31, 2022, the District was not involved in any lawsuits nor is aware of any outstanding claims, which are not covered by insurance

**12. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 03, 2023, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



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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**

North Bienville Fire Protection District  
Arcadia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the North Bienville Fire Protection District, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the North Bienville Fire Protection District's basic financial statements and have issued our report thereon dated November 03, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the North Bienville Fire Protection District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the North Bienville Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the North Bienville Fire Protection District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the North Bienville Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as Finding 2022-001 and Finding 2022-003.

### **North Bienville Fire Protection District's Response to Findings**

The North Bienville Fire Protection District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The North Bienville Fire Protection District's response was not subjected to the auditing procedures applied in the audit of 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 result 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 North Bienville Fire Protection District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kenneth D. Falden & Co., CPAs, LLC*

Jonesboro, Louisiana  
November 03, 2023

**REQUIRED SUPPLEMENTARY  
INFORMATION**

North Bienville Fire Protection District  
Arcadia, Louisiana

Budgetary Comparison Schedule - General Fund  
For the Year Ended December 31, 2022

	Budget - Original	Budget - Final	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Taxes:				
Ad valorem tax	\$ 540,361	\$ 529,133	\$ 585,011	\$ 55,878
Intergovernmental	11,822	11,822	6,703	(5,119)
Charges for services	15	14	40	26
<b>Total revenues</b>	<u>552,198</u>	<u>540,969</u>	<u>591,754</u>	<u>50,785</u>
<b>Expenditures</b>				
Current:				
Public safety				
Personnel services	187,358	158,230	200,390	(42,160)
Supplies	35,361	31,355	37,858	(6,503)
Utilities	26,750	24,353	32,007	(7,654)
Repairs and maintenance	88,301	76,254	34,796	41,458
Contractual services	9,530	7,947	12,385	(4,438)
Miscellaneous	897	682	3,782	(3,100)
Insurance	49,103	48,656	51,163	(2,507)
Office	8,022	7,090	6,427	663
Training, education, and travel	375	375	-	375
Capital outlay	390,000	390,000	4,484	385,516
<b>Total expenditures</b>	<u>795,697</u>	<u>744,942</u>	<u>383,292</u>	<u>361,650</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(243,499)</u>	<u>(203,973)</u>	<u>208,462</u>	<u>412,435</u>
<b>Other financing sources (uses)</b>				
Interest earnings	1,652	1,529	2,271	742
Investment earnings	5,800	5,800	-	(5,800)
<b>Total other financing sources (uses)</b>	<u>7,452</u>	<u>7,329</u>	<u>2,271</u>	<u>(5,058)</u>
<b>Net changes in fund balances</b>	(236,047)	(196,644)	210,733	407,377
<b>Fund balances - December 31, 2021</b>	2,120,289	2,120,289	2,120,289	-
<b>Fund balances - December 31, 2022</b>	<u>\$ 1,884,242</u>	<u>\$ 1,923,645</u>	<u>\$ 2,331,022</u>	<u>\$ 407,377</u>

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

# **SUPPLEMENTAL INFORMATION**

North Bienville Fire Protection District  
Arcadia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022

We have audited the basic financial statements of the North Bienville Fire Protection District as of and for the year ended December 31, 2022 and have issued our report thereon dated November 03, 2023. 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 Governmental Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2022 resulted in an unqualified opinion.

A. Summary of Auditor's Report

Report on Internal Control and Compliance Material to Financial Statements

Internal Control

Material Weakness       Yes     No      Significant Deficiencies       Yes       No

Compliance

Compliance Material to Financial Statements       Yes     No

B. Findings - Financial Statements Audit

Current Year

**Finding 2022-001 Late Submission of Audit Report**

Criteria: In accordance with state statute, the North Bienville Fire Protection District's audit report must be submitted to the Louisiana Legislative Auditor within 180 days of the close of the entity's fiscal year

Condition and Context: The North Bienville Fire Protection District's audit report was not submitted to the Louisiana Legislative Auditor within 180 days of the fiscal year end

Cause and Effect: Significant turnover in employees resulted in the late completion and filing of the December 31, 2022 audit report

Recommendation: We recommend that the North Bienville Fire Protection District comply with the filing requirements and deadline established by state statute.

Management Response: The North Bienville Fire Protection District understands and will comply with the filing requirements and deadline established by the state statute.

**Finding 2022-002 Salaries Exceed Budget**

Criteria: In accordance with state statute, when there has been a change in operations upon which the original budget was developed the North Bienville Fire Protection District shall adopt a budget amendment in an open meeting to reflect such change.

Condition and Context: The North Bienville Fire Protection District's Assistant Chief salaries exceeded budgeted salaries by 44%.

Cause and Effect: The auditor was unable to determine the cause of the condition. The North Bienville Fire Protection District paid salaries that were not in compliance with budgeted amounts agreed upon by the board

North Bienville Fire Protection District  
Arcadia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022

**Recommendation:** We recommend that the North Bienville Fire Protection District adopt a budget amendment when there has been a change in operations as required by state statute

**Management Response:** The North Bienville Fire Protection District understands and will comply with the budgeting requirements established by the state statute.

**Finding 2022-003 Noncompliance with Louisiana R.S. 11:2252**

**Criteria:** In accordance with state statute, any full-time firefighter as defined in the municipal fire and police civil service system who is employed by a fire department of any municipality, parish, or fire protection district of the state of Louisiana, and who is earning at least three hundred seventy-five dollars per month excluding supplemental pay be enrolled in the Louisiana Firefighters' Retirement System.

**Condition and Context:** The North Bienville Fire Protection District's Fire Chief hours worked and earnings exceeded the amounts that are used to determine full-time employment and enrollment into the system

**Cause and Effect:** The auditor was unable to determine the cause of the condition. The North Bienville Fire Protection District's definition of full-time does not comply with the definition of full-time established by the System

**Recommendation:** We recommend that the North Bienville Fire Protection District enroll employees that are deemed full-time by the System as required by state statute

**Management Response:** The North Bienville Fire Protection District understands and will comply with enrolling eligible employees into the System as required by the state statute.

Prior Year

**Finding 2021-001 Compliance with Local Government Budget Act**

**Criteria:** Louisiana Revised Statute 39:1311 requires that a public entity whose actual expenditures are above budgeted expenditures by 5% amend the budget in the same manner the budget was first adopted.

**Condition:** The District's actual expenditures were more than budgeted expenditures by more than 5%.

**Cause:** None.

**Effect:** The District is not in compliance with the state law concerning budgeting

**Recommendation:** The District should implement procedures to ensure that state law is followed with respect to budgetary procedures

**Management Response:** This finding has been resolved.



North Bienville Fire Protection District  
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the year ended December 31, 2022

Gary Hathorn Fire Chief	
Salary	\$ 107,358
Telephone	<u>2,300</u>
	<u>\$ 109,658</u>



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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Board Members of North Bienville Fire Protection District  
Arcadia, Louisiana  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2022 through December 31, 2022. North Bienville Fire Protection District's management is responsible for those C/C areas identified in the SAUPs.

North Bienville Fire Protection District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 01, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1) Written Policies and Procedures**

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

- i. Budgeting, including preparing, adopting, monitoring, and amending the budget.
- ii. 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.
- iii. Disbursements, including processing, reviewing, and approving,
- iv. 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).

- v. Payroll Personnel, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules
- vi. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. Credit Cards (and debit cards, fuel cards, purchase 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).
- ix. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. Information Technology Disaster Recovery Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exception: There are written policies and procedures for the above except debt service.

*Management's Response: Management will develop written policies and procedures for debt service.*

## **2) Board or Finance Committee**

A. 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:

- i. 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.

Response: The board only met twice during the year.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the not-for-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

Response: The Board of Commissioners minutes do not reference a monthly budget-to-actual comparison of the general fund

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

Response: No negative ending unassigned fund balance.

iv. Observe whether the board finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Response: Meeting minutes do not record that the board received written updates of the progress of resolving audit findings.

Exception: See above responses.

*Management's Response: The board will review budget-to-actual comparisons monthly and reference the review in the meeting minutes. The board will also receive written updates of the progress or resolution of audit findings and reference the update in the meeting minutes*

### **3) Bank Reconciliations**

A. Obtain a listing of entity 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 each selected account, and observe that:

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

Response: Bank Reconciliation was prepared within 2 months of the related statement closing date.

ii. Bank reconciliations include written evidence that a member of management or a 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

Response: There is written evidence a member of management reviewed and approved the bank reconciliation.

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

Response: There are multiple transactions that have been outstanding for more than 12 months, and there is no indication that the reconciling items have been researched.

Exception: See above responses.

*Management's Response: Management will research transactions that have been outstanding for more than 12 months and retain documentation of the research.*

### **4) Collections**

A. 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).

B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:

i. Employees responsible for cash collections do not share cash drawers registers:

Response: There are few cash collections and no cash drawers. Most collections are checks received from tax collection entities.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

Response: The District receives a small amount of cash for fire reports. The employee responsible for collecting cash is also responsible for preparing and making bank deposits.

iii. Each employee responsible for collecting cash is not also 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; and

Response: The Secretary is responsible for collecting cash, for posting collections to the general ledger, and for reconciling the general ledger.

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Response: The Secretary is responsible for reconciling cash collections to the general ledger and for collecting cash.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was in force during the fiscal period

Response: No policy was observed

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3a (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:

i. Observe that receipts are sequentially pre-numbered.

Response: Pre-numbered receipts are not used; however, system reports provided

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

Response: System reports provided were traced to the deposit slip.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

Response: The deposit slip was traced to the bank statement

iv. 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 and the cash is stored securely in a locked safe or drawer)

Response: Deposits were made each month for the prior month.

v. Trace the actual deposit per the bank statement to the general ledger.

Response: The actual deposits were traced to the general ledger

Exception: See above responses.

*Management's Response: Management will ensure that the individual collecting cash is covered under bond or insurance policy. Deposits will be made within one business day of receipt.*

**5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)**

A. 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).

B. For each location selected under procedure #5a 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

Response: The person initiating the purchase is required to submit a purchase order and it be signed and approved by a designated board member/commissioner official

ii. At least two employees are involved in processing and approving payments to vendors;

Response: The clerk verifies adequate funds are budgeted and available and purchase is in compliance with the Louisiana Public Bid Law, then processes payment.

iii. 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;

Response: The clerk processes payments but the board approves all purchases before payment is processed.

iv. 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; and

Response: The clerk processes and mails the payments.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Response: The fire chief approves all electronic disbursements of funds and the clerk processes them.

C. For each location selected under #5a 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:

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

Response: Out of seventy-one disbursements randomly selected for review six did not have invoices/supporting documentation.

ii. Observe whether the disbursement documentation included evidence (e.g., initial date, electronic logging) of segregation of duties tested under #5b above, as applicable

Response: Out of seventy-one disbursements randomly selected for review six did not have written evidence of segregation of duties.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3a, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and or account for testing that does include electronic disbursements.

Response: Out of the four non-payroll related electronic disbursements selected none had written evidence they had been approved.

Exception: See above responses.

*Management's Response: Management will ensure that each disbursement has a related original itemized invoice, that each disbursement includes evidence of segregation of duties, and that all non-payroll disbursements are approved in writing by the persons authorized to disburse funds per the entity's policy.*

## **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

B. 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

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

Response: Out of the credit card statements reviewed there was missing original itemized receipts, therefore we could not conclude if the supporting documentation was reviewed and approved.

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

Response: Finance charges and late fees were not assessed on the selected statements.

C. Using the monthly statements or combined statements selected under procedure #6b 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Response: Out of the credit card statements reviewed there were missing original itemized receipts, no written documentation of business/public purpose, and no documentation of the individuals participating in meals.

Exception: See above responses.

*Management's Response: Management will ensure that an original itemized receipt is retained for each purchase, that each purchase is approved in writing by someone other than the cardholder, that there is written documentation of the business/public purpose, and that there is written documentation of individuals participating in meals.*

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

A 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 and 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

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. 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 and Procedures procedure #1a(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Exception: Management provided representation that there were no travel and travel-related expense reimbursements.

*Management's Response: None.*

## 8) Contracts

A 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

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. 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.

Exception: Management provided representation that there were no contracts initiated or renewed during the fiscal period.

*Management's Response: None.*

## 9) Payroll and Personnel

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

Response: Management indicated listing provided was complete and accurate.



B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9a above, obtain attendance records and leave documentation for the pay period, and

i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory):

Response: No indication employees/officials documented their daily attendance and leave.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials:

Response: No indication attendance leave was approved by a supervisor.

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

Response: No indication leave was accrued or taken.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file

Response: The rate paid does not agree with the authorized salary or rate.

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

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Exception: See above responses.

*Management's Response: Management will ensure that each employee documents their daily attendance and leave, ensure that attendance and leave is approved by the supervisor, ensure that leave accrued and taken is reflected in the entity's cumulative leave records, and ensure the salary or rate paid to employees agrees to the authorized salary or rate.*

## 10) Ethics

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9a obtain ethics documentation from management, and

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Response: One of the selected employees/officials did not have documentation they completed one hour of ethics training.

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Response: No changes in the policy.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Response: No indication if the agency appointed an ethics designee.

Exception: See above responses.

*Management's Response: Management will ensure that all employees complete one hour of ethics training*

## 11) Debt Service

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Exception: Management provided representation that no bonds/notes were issued during the fiscal period

*Management's Response: None.*

## 12) Fraud Notice

A. 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 as required by R.S. 24:523.

Response: Management provided representation that there was no misappropriations of public funds and assets during the fiscal period

B. 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.

Response: Fraud notice is posted on the premises.

Exception: See above responses.

*Management's Response: None.*

## 13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management"

1. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for testing/verifying backing up restoration) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months

iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9c. Observe evidence that the selected terminated employees have been removed or disabled from the network

Exception: We performed the procedure and discussed the results with management.

*Management's Response: None.*

#### **14) Prevention of Sexual Harassment**

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9a, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343

Response: One of the randomly selected employees did not complete the required sexual harassment training during the calendar year

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Response: A Sexual Harassment policy is posted on the premises; however, it is not the entity's policy.

C. Obtain the entity's annual sexual harassment report for the current fiscal period. observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Response: The entity did not complete the annual sexual harassment report.

Exception: See above responses.

*Management's Response: Management will ensure that each employee completes one hour of sexual harassment training during the year and that the annual sexual harassment report is completed by February 1st.*

We were engaged by North Bienville Fire Protection District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of North Bienville Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*Kenneth D. Falden & Co., CPAs, LLC*

Jonesboro, Louisiana  
November 03, 2023



# North Bienville Fire District

## Antoine Hampton, Interim Fire Chief

November 03, 2023

Kenneth D. Folden & Co., CPAs, LLC  
302 Eighth Street  
Jonesboro, LA 71251

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 01, 2022 through December 31, 2022, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (as applicable).  
Yes  No
2. For the fiscal period January 01, 2022 through December 31, 2022, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.  
Yes  No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.  
Yes  No
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.  
Yes  No
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.  
Yes  No
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2022, and November 03, 2023.  
Yes  No

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**P.O Box 731 • 1934 South Railroad Avenue • Arcadia, Louisiana 71001**

**Office 318-263-9999 • Fax 318-263-9998 • northbienvillefiredept@yahoo.com**

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes  No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes  No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes  No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes  No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes  No
12. We represent that the 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, that we provided to you is complete.
- Yes  No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes  No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes  No
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes  No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes  No
17. We represent that the 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 during the fiscal period.
- Yes  No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes  No

19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes  No

20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes  No

21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.

Yes  No

22. We have disclosed to you any other matters as we have deemed appropriate.

Yes  No


23. We have responded fully to all inquiries made by you during the engagement.

Yes  No


24. We have disclosed to you all known events that have occurred subsequent to December 31, 2022, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes  No

**The previous responses have been made to the best of our belief and knowledge.**

Signature  Date November 03, 2023

Title Chief

Signature  Date November 03, 2023

Title Board Member