

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2023

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UZEE, BUTLER, ARCENEUX & BOWES

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**SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS**

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Lafitte-Barataria-Crown Point Volunteer Fire Company
Lafitte, Louisiana

We have audited the accompanying financial statements of Lafitte-Barataria-Crown Point Volunteer Fire Company (a Louisiana nonprofit corporation), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lafitte-Barataria-Crown Point Volunteer Fire Co. as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Lafitte-Barataria-Crown Point Volunteer Fire Co.'s basic financial statements. The schedule of compensation, benefits and other payments to agency head or chief executive officer for the Lafitte-Barataria-Crown Point Volunteer Fire Co. is presented for 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 or chief executive officer for the Lafitte-Barataria-Crown Point Volunteer Fire Co. is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financials 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 information 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 June 6, 2024 on our consideration of Lafitte-Barataria-Crown Point Volunteer Fire Co.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Lafitte-Barataria-Crown Point Volunteer Fire Co.'s internal control over financial reporting and compliance.



Harvey, Louisiana
June 6, 2024

FINANCIAL STATEMENTS

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023

ASSETS

CURRENT ASSETS:

Cash \$ 1,906,916

Total current assets 1,906,916

Property and equipment 666,558

Total assets 2,573,474

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable 2,782

Accrued payables:

Salaries 21,199

Due to Jefferson Parish 10,500

Total current liabilities 34,481

NET ASSETS:

Unrestricted 2,538,993

Total Liabilities and Net Assets \$ 2,573,474

See accompanying notes to financial statement.

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

		<u>Unrestricted Net Assets</u>
SUPPORT:		
Jefferson Parish:		
Firefighting contract	\$ 684,600	
Capital Projects	<u>140,000</u>	\$ 824,600
Insurance reimbursements		19,510
Fire insurance premium tax		22,874
Donations		2,000
Dues		18
Interest income		1,773
LWCC dividend		27,795
Miscellaneous Income		<u>1,081</u>
Total support		<u>899,651</u>
EXPENSES:		
Program services - firefighting		971,979
Supporting services - management and general		<u>27,461</u>
Total expenses		<u>999,440</u>
DECREASE IN UNRESTRICTED NET ASSETS		(99,789)
NET ASSETS - Beginning of year		<u>2,638,782</u>
NET ASSETS - End of year		<u>\$ 2,538,993</u>

See accompanying notes to financial statements.

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2023

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Firefighting</u>	<u>Management and General</u>	
Salaries and wages	\$ 487,979	\$ -	\$ 487,979
Bank charges	-	14	14
Depreciation	48,867	-	48,867
Dues and subscription	-	589	589
Equipment rental	4,279	-	4,279
Fundraiser expense	-	6,549	6,549
Fuel and truck expense	48,352	-	48,352
Insurance	216,677	-	216,677
Miscellaneous	2,653	-	2,653
Office expense	-	5,012	5,012
Payroll taxes	51,609	-	51,609
Professional services	-	15,297	15,297
Repairs and maintenance	64,814	-	64,814
Supplies	4,712	-	4,712
Uniforms	2,667	-	2,667
Utilities and telephone	<u>39,370</u>	<u>-</u>	<u>39,370</u>
Total	\$ <u>971,979</u>	\$ <u>27,461</u>	\$ <u>999,440</u>

See accompanying notes to financial statement

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Decrease in unrestricted net assets	\$ (99,789)
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	48,867
Increase in accounts and other accrued payables	<u>9,319</u>

Net cash used by operating activities \$ (41,603)

CASH FLOWS FROM INVESTING ACTIVITIES:

Acquisition of property and equipment \$ (58,398)

NET DECREASE IN CASH (100,001)

CASH - Beginning of year 2,006,917

CASH - End of year \$ 1,906,916

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

ORGANIZATION

Lafitte-Barataria-Crown Point Volunteer Fire Company (the Fire Company) was created in 1950 under the non-profit corporation provisions of Louisiana Revised Statutes 12:202. The Fire Company contracts with the Parish of Jefferson, State of Louisiana to provide fire protection and related services to a portion of the 4th Fire Protection District of the Parish of Jefferson.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting and Financial Statement Presentation

The financial statements are prepared on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

The Fire Company follows Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Nonprofit organizations*. Under SFAS No. 117, the Fire Company is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of December 31, 2008 the Fire Company had only unrestricted net assets.

The statement of activities presents expenses of the Fire Company's operations functionally between program services for firefighting and administrative and general. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

2. Contributions and Donated Services

The Fire Company follows Statement of Financial Accounting Standards (SFAS) no. 116, *Accounting for contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions.

3. Income Tax

The Fire Company is exempt from income taxes under Internal Revenue Code Section 501(c)(4) as a nonprofit organization and accordingly no provision for income taxes is made in the financial statements.

4. Cash and Cash Equivalent

For purposes of the statement of cash flows, the Fire Company has defined cash and cash equivalents as cash in banks, money market accounts and certificates of deposit with original maturities of three months or less. There were no cash equivalents at December 31, 2023.

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 2023

5. Property and Equipment

Acquisitions of property and equipment in excess of \$100 and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at acquisition cost, or estimated historical cost if acquisition cost is not available. Depreciation is provided for in amounts sufficient to relate the cost of depreciable property and equipment to operations over their estimated useful lives using the straight-line method. Estimated useful lives of property and equipment are as follows:

Building and improvements	15-20 years
Equipment	5-20 years

6. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

B. CASH

At December 31, 2023, the aggregate carrying amount of the Fire Company's ten bank accounts was \$1,906,916 and the aggregate bank balances were \$1,929,521 all of which are covered by federal depository insurance.

C. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment and depreciation activity for the year ended December 31, 2023.

	Balance 1/1/23	Additions	Deletions	Balance 12/31/23
Land	\$ 30,000	\$ -0-	\$ -0-	\$ 30,000
Building and improvements	809,106	-0-	-0-	809,106
Equipment	579,430	58,398	-0-	637,828
Total	\$ 1,418,536	\$ 58,398	\$ -0-	\$ 1,476,934
Less accumulated depreciation:				
Building and improvements	499,931	19,042	-0-	518,973
Equipment	261,578	29,825	-0-	291,403
Total	761,509	48,867	-0-	810,376
Net, property and equipment	\$ 657,027	\$ 9,531	\$ -0-	\$ 666,558

Fire trucks and some other assets which are being used by the Fire Company in its operations are not included in the above summary because they were purchased by Jefferson Parish with bond money and belong to the Parish.

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 2023

D. FIRE PROTECTION CONTRACT

The Fire Company has a contractual agreement with the Parish of Jefferson under which the Fire Company is to provide fire protection and related services in a specifically designated area of Fire Protection District No. 4. The agreement provides that the fire Company is to receive from the Parish a sum of money in monthly installments which will represent the net proceeds of the property tax levied annually by Fire Protection District No. 4. The Fire Company also receives from the Parish the 2% fire insurance premium tax which the Parish receives from the State of Louisiana for Fire Protection District No. 4.

E. DONATED SERVICES

A significant contribution of time is made by unpaid volunteers to accomplish the purpose for which the Fire Company was established. The value of this contributed time is not included in the accompanying financial statements because it is not susceptible to objective measurement or evaluation.

F. ECONOMIC DEPENDENCY

Substantially all of the Fire Company's public support is derived from funds provided by Jefferson Parish. On October 9, 2018, the Fire Company contracted with the Parish to provide fire-fighting and rescue services for a period of ten years.

G. LEASES

The Fire Company leases a portion of ground from Jefferson Parish for an annual rental of \$1. The Fire Company has constructed a fire station (#43) on the ground at a cost of \$110,000. This amount is included in the General Fixed Assets Group.

H. CONCENTRATION OF CREDIT RISK

The Fire Company's income is derived principally from the proceeds of a property tax and other funding under a contract with Jefferson Parish to support fire protection and related services.

LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE CO.

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2023

I. SUPPLEMENTAL PAY

The full-time firefighters receive supplemental pay from the State of Louisiana. These payments are made directly to the firefighters and do not pass through the Fire Company and are not included in the Fire Company's financial statements, except for the employer's share of the social security and medicare tax which is borne by the Fire Company.

J. EVALUATION OF SUBSEQUENT EVENTS

The Fire Company's management evaluated events occurring subsequent to the date of the financial statements to determine the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through June 6, 2024 which is the date the financial statements were available to be issued.

OTHER SUPPLEMENTAL INFORMATION

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE CO.

Lafitte, Louisiana

Schedule of Compensation, Benefits, and Other Payments to
Agency Head or Chief Executive Officer

For the Year Ended December 31, 2023

Agency Head Name: Linton A. Duet, Fire Chief

Purpose

Salary	\$ 78,501
Benefits – insurance	8,052
Benefits – retirement	300
Benefits – other (match deferred comp)	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements – cell phones, tolls, car rental	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Meals	-0-
	<u>\$ 86,853</u>

INTERNAL CONTROL AND COMPLIANCE

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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**

To Board of Directors of
Lafitte-Barataria-Crown Point Volunteer Fire Company
Lafitte, 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 Lafitte-Barataria-Crown Point Volunteer Fire Company (a Louisiana nonprofit corporation), which comprise the statement of financial position as December 31, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lafitte-Barataria-Crown Point Volunteer Fire Company's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lafitte-Barataria-Crown Point Volunteer Fire Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lafitte-Barataria-Crown Point Volunteer Fire Company's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings, that we consider to be significant deficiencies in internal control over financial reporting. Material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about Lafitte-Barataria-Crown Point Volunteer Fire Company'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 result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance.

This report is intended solely for the information and use of management, the Board of Directors and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana revised Statute 25.513, this report is distributed by the Legislative Auditor as a public document.



Harvey, Louisiana
June 6, 2024

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Current Year Audit Findings
Year Ended December 31, 2023

SUMMARY OF AUDITOR'S REPORTS

1. The opinion issued on our audit of the financial statements of Lafitte-Barataria-Crown Point Volunteer Fire Company for the year ended December 31, 2023 is unqualified.
2. Internal Control:
Significant deficiencies: 2023-01, 2023-02
No material weaknesses were noted
3. Compliance and other matters:
No instances of noncompliance material to the financial statements were noted.

FINANCIAL STATEMENT FINDINGS

2023-01 – Year-End Journal Entries

Condition and Criteria

The Fire Company maintains its books on the cash basis of accounting. Therefore, journal entries were required as part of the audit for financial statement misstatements related to accruals and property and equipment accounts. Generally accepted auditing standards now consider year-end adjusting entries prepared by the auditor to be a significant deficiency in internal control.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting control deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical. The Fire Company has relied on its auditor to identify and correct such financial statement misstatements.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare the year-end journal entries and agrees with the auditor's recommendations.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Current Year Audit Findings - Continued
Year Ended December 31, 2023

2023-02 – Preparation of Financial Statements

Condition and Criteria

The Fire Company does not have any personnel with the technical ability to prepare its financial statements in accordance with generally accepted accounting principles. As is common in small organizations, the Fire Company has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare its annual financial statements and agrees with auditor's recommendation.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Prior Year Audit Findings
Year Ended December 31, 2023

FINANCIAL STATEMENT FINDINGS

2022-01 – Year-End Journal Entries

Condition and Criteria

The Fire Company maintains its books on the cash basis of accounting. Therefore, journal entries were required as part of the audit for financial statement misstatements related to accruals and property and equipment accounts. Generally accepted auditing standards now consider year-end adjusting entries prepared by the auditor to be a significant deficiency in internal control.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting control deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical. The Fire Company has relied on its auditor to identify and correct such financial statement misstatements.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare the year-end journal entries and agrees with the auditor's recommendations.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Prior Year Audit Findings - Continued
Year Ended December 31, 2023

2022-02 – Preparation of Financial Statements

Condition and Criteria

The Fire Company does not have any personnel with the technical ability to prepare its financial statements in accordance with generally accepted accounting principles. As is common in small organizations, the Fire Company has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare its annual financial statements and agrees with auditor's recommendation.

**LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY**

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Year Ended December 31, 2023

UZEE, BUTLER, ARCENEUX & BOWES

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

To the President and the Board of Directors of the Lafitte-Barataria-Crown Point Volunteer Fire Company and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Lafitte-Barataria-Crown Point Volunteer Fire Company and the Louisiana Legislative Auditor on the control and compliance areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures for the fiscal period January 1, 2023 through December 31, 2023. Lafitte-Barataria-Crown Point Volunteer Fire Company's management is responsible for those control and compliance areas identified in the Statewide Agreed-Upon Procedures.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.

- d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) ***Payroll/Personnel***, including (1) payroll processing, (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.
- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) ***Credit Cards (and debit cards, fuel cards, 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).
- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements and (4) debt service requirements.
- k) ***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.
- l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual report.

RESULTS: We obtained the Lafitte Barataria Crown Point Volunteer Fire Company's written policies and procedures manual. The policies and procedures manual addresses each of the following categories and subcategories as listed above, except debt service which is not applicable to the Lafitte Barataria Crown Point Volunteer Fire Company.

- *Budgeting.*
- *Purchasing.*
- *Disbursements.*
- *Receipts/Collections.*
- *Payroll/Personnel.*
- *Contracting.*
- *Credit Cards, Debit Cards, Fuel Cards, and P-Cards.*
- *Travel and Expense Reimbursement.*
- *Ethics.*
- *Debt Service (not applicable).*
- *Information Technology Disaster Recovery/Business Continuity.*
- *Prevention of Sexual Harassment*

Board or Finance Committee

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

RESULTS: We obtained and inspected the Board minutes and found the Board did not meet on a quarterly basis during the year.

The Fire Company has a positive ending unrestricted fund balance.

No corrective action to the audit findings are recommended because the cost benefit does not justify a change.

Bank Reconciliations

3. 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 period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged).
 - b) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation written 1 month of the date the reconciliation was prepared (e. g., initialed and dated, electronically logged).
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

RESULTS: We obtained a list of bank accounts from the Fire Company and management's representation that the list is complete. According to the listing the Fire Company maintained 7 bank accounts during the fiscal year.

We obtained bank reconciliation for each month of all 7 bank accounts during the fiscal year. Bank reconciliations were prepared by a third-party accounting service and prepared within 2 months of the related statement closing date.

The Treasurer reviewed and initialed all bank reconciliations.

The Treasurer does review the bank reconciliation for old outstanding items. For all accounts, we did not find any items outstanding for more than 12 months.

Collections (excluding electronic funds transfers)

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

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

RESULTS: We obtained a list of cash collection locations from the Fire Company and management's representation that the list was complete. The Fire Company has only one cash collection location, the main fire station.

The Fire Chief and the Director together prepare the deposits and go to the bank to make the deposits.

The Fire Company employs an accounting service who reconciles cash collections to the general ledger. The service is not responsible for cash collection at the one cash collection location.

Upon review of the Fire Company's insurance policies all board members and employees who handle deposits are bonded.

The Fire Company does not use sequentially pre-numbered receipts.

We matched each deposit to its supporting documentation and noted that each deposit was completed and properly supported.

We traced the deposit slip total to the bank statement and found the total agreed to the bank statement.

We observed that the deposits were not made within one day of collection. The number of days from collection to deposit was two days.

We traced the actual deposits per the bank statement to general ledger and found the total agrees.

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

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

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - e) 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.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transactions, and:
- a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicated that deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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.

RESULTS: We obtained a listing of the Fire Company's locations that process payments during the fiscal year and management's representation that the listing is complete. The only location that process payments is the main fire station.

Upon review, the Fire Chief initiates a purchase order and is approved by a board member. The Fire Chief then makes the purchase, receives the goods or services and approves the invoices for payment.

The Fire Chief does not have signatory authority for the payment of purchases but is responsible for mailing the payments.

We obtained a listing of the Fire Company's disbursements from the entity's check register and we obtained management's representation that the list is complete.

We selected 50 disbursements to random from the above check register and obtained supporting documentation for each transaction. We observe that all disbursements matched the related original invoice/billing statements.

All disbursements selected for review show an approved purchase order, receipt of goods and services purchased and approval for payment by the Fire Chief.

The Fire Company does not use electronic disbursement for payment of invoices.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (cards)

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.
13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card randomly select one monthly bank statement). Obtain supporting documentation, and
 - a) Observe 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, by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensated control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

RESULTS: We obtained a listing of all active credit cards, including card numbers and the name of the person assigned to the card. We also obtained for management's representation that the list is complete. During the year the Fire Company had 3 corporate credit cards.

We selected all of the credit cards and obtained the April monthly statements for the cards. We observed that the monthly statement for each was reviewed and approved in writing by someone other than the authorized card holder.

For the monthly statements selected for testing, no finance charges or late fees were assessed.

We obtained supporting documentation for the transaction on each of the cards selected. All of the transactions were supported by documentation that identifies precisely what was purchased and had the business purposes noted. None of the credit cards were for meals and there were no missing receipts.

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

15. 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:
 - a) If reimbursed using a per diem, observe that 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).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than person receiving reimbursement.

RESULT: Upon review no travel and travel-related expense reimbursements were made during the year.

Contracts

16. 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 period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval)
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

RESULTS: Nonapplicable – The Fire Company did not enter into any contracts during the year.

Payroll and Personnel

- 17. 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/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 18. Randomly select one pay period during the period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe whether supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees/officials agrees to the authorized salary/pay rate found within the personnel file.
- 19. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employees'/officials' cumulative leave records, agree the pay rates to the employee's/official's authorized pay rates in the employee's/official's personnel files and agree the termination payment to the entity policy.

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

RESULTS: We obtained a listing of employees/officials who were employed during the period and management's representation that the listing is complete.

We selected 5 employees from the May 23, 2023 payroll and obtained the attendance record and leave documented for the pay period.

We observe that the supervisors approved the attendance and leave of the 5 selected employees.

We also observe that any leave accrued or taken during the pay period was reflected in the Fire Company's cumulative leave records.

Upon review and management's representation, no employee has been terminated during the fiscal year.

We obtained management's representation that employee and employers portions of payroll taxes, health premiums and worker's compensations premiums have been paid and association forms have been filed by required deadlines.

Ethics

21. Using the five randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during calendar year as required by R.S. 42:1170.
 - b) Observe whether the entity maintains documentation which demonstrates that each employee/official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

RESULTS: We obtained a copy of the ethics certificate of the five selected employees and documentation that the required ethics training was completed.

The ethics documentation received from the Fire Company demonstrates that each employee attested through signature verification that he has read the entity's ethics policy during the period and were notified of any changes to the entity's ethics policy.

The Fire Company has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

23. Obtain a listing of bond/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 instruments issued debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
24. Obtain a listing of bond/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.

RESULTS: This section is not applicable to the Lafitte-Barataria-Crown Point Volunteer Fire Company.

Fraud Notice

25. Obtain a listing of misappropriations of public funds and assets during the period and management's representation that the listing is complete. Select all misappropriations on the on the listing, obtain supporting documentation, and observe that the entity reported the misappropriations(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by 24:523.
26. 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.

RESULTS: We inquired of management about whether any misappropriations of public funds or assets had occurred during the fiscal year. Per management, no misappropriations occurred or were known about.

The Fire Company has posted the LLA Fraud Hotline Poster in its station. It does not have an official website; therefore, the requirement to post to the website is not applicable.

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management".
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) 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.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) 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 a current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #18.
- Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using 5 randomly selected employees/officials from Payroll and Personnel procedure #19, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 – completed training
 - Hired on or after June 9, 2020 – completed the training within 30 days of initial service on employment.

Prevention of Sexual Harassment

30. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe 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.
31. Observe 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).
32. 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 it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number or sexual harassment complaints received by the agency;

- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

RESULTS: We obtained a copy of the sexual harassment certificate of the five selected employees and documentation that the required sexual harassment training was completed.


The Fire Company has posted its sexual harassment policy and complaint procedures in its stations. It does not have an official website, therefore, the requirement to post on the website is not applicable.

There were no sexual harassment complaints during the year.

We were engaged by the Lafitte Barataria Crown Point Volunteer Fire Co. 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, the objective of which would be the expression of an opinion or conclusion, respectively, on those control and compliance areas identified in the Statewide Agreed-Upon Procedures. 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 the Lafitte Barataria Crown Point Volunteer Fire Co. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the Statewide Agreed-Upon Procedures, 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 Louisiana Legislative Auditor as a public document.


Uzee, Butler, Arceneux & Bowes
Certified Public Accountants
Harvey, Louisiana

June 6, 2024

Lafitte • Barataria • Crown Point Volunteer Fire Company

Organized 1950

June 6, 2024

Independent Accountant's Report on Applying Agreed-Upon Procedures Management Response

Year Ended December 31, 2023

1) BOARD or FINANCE COMMITTEE

Procedure #2:

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

FINDING

We obtained and inspected the Board minutes and found the Board did not meet on a quarterly basis during the year.

MANAGEMENT'S RESPONSE

We will ensure that the Board will meet with a quorum on a quarterly basis during the calendar year.

EMERGENCY 911

2) COLLECTIONS

Procedure #7d:

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

FINDING

Collections are not deposited within one day of receipt. The number of days from collection to deposit is two days.

MANAGEMENT'S RESPONSE

The Fire Chief is responsible for making deposits and with his day off on Monday, deposits are not made until Tuesday.

Respectfully submitted,


Remey Ronquille
President


Linton Duet, Jr
Fire Chief