**Agency Name and Address:**

Tensas Basin Levee District

505 District Dr.

Monroe, Louisiana 71202

Website: [www.tbld.gov](http://www.tbld.gov)

**Solicitation Number:** 24-2021

**Type of Engagement:** Audit

**Contract Period:** July 1, 2024 – September 1, 2026

**Periods to be Examined:** Years ending June 30, 2024; June 30, 2025; and June 30, 2026

**Description Provided by the State Agency:**

* Tensas Basin Levee District was created by Louisiana Revised Statute (R.S.) 38:291(Q). The district provides flood protection to areas in the parishes of Caldwell, Catahoula, Franklin, LaSalle, Morehouse, Ouachita, Richland, and West Carroll. The district maintains about 259 miles of levees, 361 miles of flood control channels, 188 floodgates, 7 stormwater pumping stations, and 15 dams(weirs).
* The district is governed by a board of 11 commissioners who are appointed by the governor. Commissioners are authorized by R.S. 38:308 to receive a per diem of $105 per day, limited to 36 days, for attending meetings or performing duties authorized by the board. In lieu of the per diem, the president may receive a salary not to exceed $1,000 per month. In addition, each commissioner shall be reimbursed for travel expenses in accordance with state travel regulations.
* The district holds 12 board meetings per year. At each meeting, the commissioners review monthly financial statements.
* The district has 25 full-time employees. The district has a self-insured health insurance plan for their commissioners, employees, and retirees. There are currently 28 individuals participating in the plan.
* The district has two bank accounts and approximately $13 million in government-backed investments. The district issues approximately 150 checks each month. Two signatures are required checks. The president, executive director, and classified administrative specialist are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The classified administrative specialist reconciles the bank statements.
* The Division of Administration, Office of Statewide Accounting and Reporting Policy’s Annual Fiscal Report (AFR) packet, which is a statutory basis report should be included in the report as supplementary information.
* Operations of the district are primarily funded by interest and ad valorem taxes. The district is engaged in governmental activities. The following activity/balances were reported as of and for the year ended June 30, 2023:

Statement of Net Position/

Statement of Activities

Total Assets $22,975,947

Total Deferred Outflows of Resources $1,238,697

Total Liabilities $7,300,511

Total Deferred Inflows of Resources $8,848,176

Net Position $8,065,957

Revenues $9,913,438

Expenses $4,765,726

**Accounting System:** Automated

**Financial Statements:** The district will provide a trial balance and general ledger.

**Estimated Start of Fieldwork:** No later than July 15 following each period

**Engagement Completion Date:** No later than September 1 following each period

**Special Requirements:**

* The successful ICPA will assist the district in the compiling the financial statements in accordance with GAAP, to include appropriate note disclosures, for each period.
* The successful ICPA will assist the district in preparing the AFR packet.

**State Agency Assistance:** The district will provide supporting schedules as required.

**Last Engagement:** Audit as of and for the period ended June 30, 2023

**Results of Last Engagement:**

* Unmodified opinion; no findings

**Prior Auditor:** Broussard & Company, CPAs, LLC

 127 Broad Street, Suite 800

 Lake Charles, Louisiana 70601

**Proposers’ Conference:**

* A proposers' conference will **not** be held.
* Any questions regarding the SFP or state agency should be sent to StateContracts@lla.la.gov

**Proposal Due Date and Time:** May 15, 2024 by 5:00 pm