**Agency Name and Address:**

Natchitoches Levee and Drainage District

616 Front Street

Post Office Box 1036

Natchitoches, Louisiana 71458-1036

**Solicitation Number:** 24-8900

**Type of Engagement:** [Agreed-Upon Procedures](https://cms.lla.la.gov/assets/documents/Agreed-Upon-Procedures-Report_3-23-2022.docx)

**Contract Period:** July 1, 2024 – September 30, 2026

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

**Description provided by State Agency:**

* The Natchitoches Levee and Drainage District was created by Louisiana Revised Statute (R.S.) 38:291(H). The district provides flood protection to areas in Natchitoches Parish. The district maintains about 91 miles of levees and 150 miles of drainage channels.
* The district is governed by a board of eight commissioners who are appointed by the governor. Commissioners are authorized by R.S. 38:308 to receive a per diem of $75 for each 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 meetings per year. At each meeting, the commissioners review available financial information.
* The district has three full-time employees. The district contracts with Johnson, Thomas & Cunningham for accounting services.
* The district has one bank account and one certificate of deposit. Approximately 30 checks are written each month. One signature is required on checks. The assistant secretary and counsel are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The district staff reconciles the bank statements.
* Operations of the district are primarily funded by 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:

Total Assets $4,155,662

Deferred Outflows of Resources $582,498

Total Liabilities $2,113,006

Deferred Inflows of Resources $423,337

Net Position $2,201,817

Revenues $1,410,256

Expenses $1,117,737

**Accounting System:** Automated

**Financial Statements:** The district will provide a general ledger and financial statements.

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

**Engagement Completion Date:** No later than September 30 following each period

**Special Requirements:**

* The successful ICPA will prepare the Agreed-Upon Procedures Report developed by the Louisiana Legislative Auditor.

**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 West 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