**Agency Name and Address:**

Bossier Levee District

3404 Industrial Drive

Post Office Box 8279

Bossier City, Louisiana 71113

Website: [www.bossierleveedistrict.com](http://www.bossierleveedistrict.com)

**Solicitation Number:** 24-2002

**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:**

* Bossier Levee District was created by Louisiana Revised Statute (R.S.) 38:291(B). The district provides flood protection to areas in all or portions of Bossier and Red River parishes. The district maintains about 70 miles of levees.
* The district is governed by a board of nine members who are appointed by the governor (seven currently serving). Members are authorized by R.S. 38:308 to receive a per diem not to exceed 75% of the rate allowable for per diem deduction pursuant to 26 U.S.C. 162(h)(1)(B)(ii) for each day attending meetings or performing duties authorized by the board, limited to 36 days. In addition, members shall be reimbursed for travel expenses in accordance with state travel regulations.
* The district holds 12 board meetings per year. At each meeting, the board reviews accounts payable and investments.
* The district has 23 employees. The accounting functions are performed by the operations manager and secretary. The board also contracts for accounting services with Sheffield & Sheffield CPAs. The contract accountant prepares quarterly reports and helps in preparation of the annual audit.
* The district has one bank account, one certificate of deposit, and one investment account (Huddleston Smith Investments). The district issues approximately 120 checks each month. Two signatures are required on checks. Board members are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The secretary reconciles the bank statements, and the president reviews them. Paychecks are direct-deposited into each employees account.
* The Division of Administration, Office of Statewide Reporting and Accounting 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 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 $21,063,209

Total Liabilities $269,337

Net Position $20,793,872

Revenues $4,179,328

Expenses $3,624,120

**Accounting System:** Automated

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

**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 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 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 31, 2024 by 5:00 p.m.