**Agency Name and Address:**

Caddo Levee District

1320 Grimmet Drive

Post Office Box 78282

Shreveport, Louisiana 71137-8282

Website: [www.caddoleveedistrict.org](http://www.caddoleveedistrict.org)

**Solicitation Number:** 24 - 2004

**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:**

* Caddo Levee District was created by Louisiana Revised Statute (R.S.) 38:291(C). The district provides flood protection to areas in the parish of Caddo. The district maintains about 129 miles of levees.
* The district is governed by a board of seven commissioners who are appointed by the governor. Commissioners 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 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 expenditures and financial statements.
* The district has 12 full-time employees.
* The district has two checking accounts, one money market account, one savings account, three US treasury bonds and fifteen certificates of deposit. The district issues approximately 135 checks each month. Two signatures are required on checks. Three commissioners and the administrator are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The assistant executive director reconciles the bank statements.
* 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 interest income, royalties, leases, timber sales, 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:

Total Assets & Deferred Outflows $51,579,348

Total Liabilities & Deferred Inflows $2,854,896

Net Position $48,724,452

Revenues $19,404,914

Expenses $2,565,570

**Accounting System:** Automated

**Financial Statements:** The district will provide a general ledger and 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:** Lenora B. Krielow, CPA, LLC

 4865 Ihles road, Suite 8

Lake Charles, Louisiana 70605

**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.