**Agency Name and Address:**

Red River, Atchafalaya and Bayou Boeuf Levee District

10 Calvert Drive

Alexandria, Louisiana 71303

Website: [www.rrabb.net](http://www.rrabb.net)

**Solicitation Number:** 25-2019

**Type of Engagement:** Audit

**Contract Period:** June 30, 2025 – September 1, 2027

**Periods to be Examined:** Years ending June 30, 2025; June 30, 2026; and June 30, 2027

**Description of the State Agency:**

* The Red River, Atchafalaya and Bayou Boeuf Levee District was created by Louisiana Revised Statute (R.S.) 38:291(M). The district provides flood protection to areas in all or portions of Avoyelles, Rapides, and St. Landry parishes. The district maintains about 250 miles of levees.
* The district is governed by a board of five members who are appointed by the governor. Members are authorized by R.S. 38:308 to receive a per diem for each day spent engaged in board business. In addition, members shall be reimbursed for actual expenses and mileage in accordance with state travel regulations as prescribed by the Division of Administration.
* The district holds 12 meetings per year. At each meeting, the board reviews the budget and bills to be paid.
* The district has 19 employees. There are two employees in the accounting department
* The district has one checking account, one savings account, and an account with Louisiana Asset Management Pool. The district has three credit cards. The district issues approximately 60 checks each month. Two signatures are required on checks. Board president and the executive director are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The Administrative Coordinator 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 ad valorem taxes. The district is engaged in governmental activities. The following activity/balances were reported per the State of Louisiana ACFR as of and for the year ended June 30, 2024:

Total Assets $9,076,612

Deferred Outflows of Resources $963,008

Total Liabilities $6,468,227

Deferred Inflows of Resources $2,166,440

Net Position $1,404,953

Revenues $3,709,307

Expenses $2,250,500

**Accounting System:** Quickbooks

**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 with preparing the board’s financial statements in accordance with GAAP, to include appropriate note disclosures, for each period.
* The successful ICPA will prepare the board’s 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, 2024

**Results of Last Engagement:**

* Unmodified Opinion
* No Findings

**Prior Auditor:** Michael K. Glover, APAC

Baton Rouge, Louisiana

**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 5, 2025 by 5:00 p.m.