

**EAST FELICIANA PARISH EMERGENCY
COMMUNICATIONS COMMISSION**

CLINTON, LOUISIANA

**GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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(A Professional Accounting Corporation)

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Independent Auditor's Report

Board of Commissioners of East Feliciana Parish
Emergency Communications Commission
Clinton, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Emergency Communications Commission, State of Louisiana, a component unit of the East Feliciana Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the East Feliciana Parish Emergency Communications Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Emergency Communications Commission, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the East Feliciana Parish Emergency Communications Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Feliciana Parish Emergency Communications Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Feliciana Parish Emergency Communications Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Feliciana Parish Emergency Communications Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

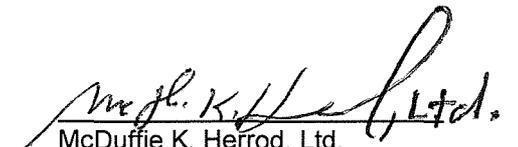
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Feliciana Parish Emergency Communications Commission's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation, benefits & other payments to agency head is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and other procedures performed as described above, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, We have issued a report dated June 24, 2022, on our consideration of the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and compliance.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 24, 2022

MANAGEMENT DISCUSSION AND ANALYSIS

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021**

This section of the East Feliciana Parish Emergency Communications Commission's annual financial report presents our discussion and analysis of the Commission's financial performance during the fiscal year ended on December 31, 2021. Please read it in conjunction with the Commission's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2021, the East Feliciana Parish Emergency Communications Commission handled the following volume of activity:

- The Commission fielded 37,157 total calls, during the year.
- The Commission handled the main telephone number for the sheriff's office and handled complaints and dispatching, when needed.
- Emergency calls (911 calls) totaled 10,178 calls.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, notes to financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Commission:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Commission's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Commission government, reporting the Commission's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our non-major

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021**

governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Government-wide Statements

The government-wide statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Commission's net assets and how they have changed. Net assets, the difference between the Commission's assets and liabilities, is one way to measure the Commission's financial position.

- Over time, increases or decreases in Commission's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Commission one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Parish of East Feliciana.

The government-wide financial statements of the Commission consist of:

- Governmental activities - all of the Commission's basic services are included here, such as the program, and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the Commission's most significant funds - not the Commission as a whole. Funds are accounting devices that the Commission uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The Commission fund is:

- Governmental funds - Most of the Commission's basic services are included in the governmental funds, which focus on: (1) how the other

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021**

financial assets can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Commission's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

Net Position. The Commission's combined net positions were as follows. (See Table A-1)

Table A-1
Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
Current and other assets	\$ 882,664	\$ 949,263
Capital assets	718,655	679,043
Net Pension Asset	0	70,498
Deferred Outflows	125,753	79,442
Total Assets & Deferred Outflows	1,727,072	1,778,246
Current Liabilities	51,330	61,120
Long Term Liabilities		
Net Pension Liability	2,215	0
Deferred Inflows	148,594	113,086
Total Liabilities & Deferred Inflows	202,139	174,206
Net Position		
Invested in capital assets	718,655	679,043
Assigned		
Unassigned	806,278	924,997
Total net position	\$ 1,524,933	\$ 1,604,040

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021**

Governmental Activities

Table A-2
Changes in Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
<u>Revenues</u>		
General Revenues:		
Ad Valorem Taxes	\$ 181,604	\$ 243,836
Sales	4,760	3,098
Intergovernmental	137,667	131,464
Interest Earned	1,330	1,239
Other	3,420	4,117
Grants and Contributions	240,313	41,825
Charges for Services	300,212	300,305
Total Revenues	<u>\$869,306</u>	<u>\$725,884</u>
<u>Expenses</u>		
Public Safety	\$605,109	\$646,777
Interest Expense	0	0
Total Expenses	<u>\$ 605,109</u>	<u>\$ 646,777</u>
Increase (decrease) in Net Position	<u>\$ 264,197</u>	<u>\$ 79,107</u>

Table A-3
Net Cost of Commission's Governmental Activities

	Total Cost of Services	Total Cost of Services
	<u>2020</u>	<u>2021</u>
Public Safety Services	<u>\$605,109</u>	<u>\$646,777</u>

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the Commission had invested \$679,043 in capital assets (See Table A-4)

Table A-4
Commission's Capital Assets
(net of depreciation)

	Governmental Activities	
	<u>2020</u>	<u>2021</u>
Buildings, Equipment, and Vehicles	<u>\$718,655</u>	<u>\$679,043</u>
Net Capital Assets	<u>\$718,655</u>	<u>\$679,043</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Commission is dependent on the State of Louisiana and the East Feliciana Parish Police Jury for most of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the Commission's future revenues are expected to be consistent with the current years. The budget for the 2022 year is approximately the same as the year 2021.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Ben Chasteen, Director, P.O. Box 293, Clinton, Louisiana, 70722 or 225-683-9007.

BASIC FINANCIAL STATEMENTS
(OVERVIEW)

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

East Feliciana Parish Emergency Communications Commission Statement A
 Clinton, Louisiana
 Statement of Net Position
 December 31, 2021

<u>Current Assets</u>	
Cash and cash equivalents	\$ 537,198
Interest - Bearing Deposits	133,960
Prepaid expenses	15,227
Inventory - Signs	4,713
Accounts Receivable	<u>258,165</u>
Total Current Assets	949,263
 <u>Non Current Assets:</u>	
Net Pension Asset	70,498
Capital assets net of accumulated depreciation	<u>679,043</u>
Total Non Current Assets	749,541
 <u>Deferred Outflows</u>	
Pension Related	<u>79,442</u>
<u>Total Assets and Deferred Outflows</u>	<u><u>1,778,246</u></u>
 <u>Liabilities</u>	
Accounts payable	3,112
Accrued Expenses	46,396
Accrued Compensated Absences	11,612
 <u>Long Term Liabilities</u>	
Net Pension Liability	-
 <u>Deferred Inflows</u>	
Grant Related	-
Deferred Revenue	-
Pension Related	<u>113,086</u>
<u>Total Liabilities and Deferred Inflows</u>	<u>174,206</u>
 <u>Net Position</u>	
Invested in capital assets	679,043
Unassigned	<u>924,997</u>
<u>Total Net Position</u>	<u><u>\$ 1,604,040</u></u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Statement of Activities
December 31, 2021

Statement B

	Program Revenues			Net Revenues (Expenses)	
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental Activities					
Public safety	646,777	300,305	41,825	-	(304,647)
Total Governmental Activities	646,777	300,305	41,825	-	(304,647)
		General Revenues			
		Taxes - Ad Valorem			243,836
		Sales			3,098
		Intergovernmental revenue			131,464
		Miscellaneous revenue			4,117
		Interest earned			1,239
		Total General Revenues			383,754
		Change in Net Position			79,107
		Net Position, beginning			1,524,933
		Net Position, ending			\$ 1,604,040

The accompanying notes are an integral part of this statement

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Balance Sheet
For the Year Ended December 31, 2021

Statement C

<u>Assets</u>	<u>General Fund</u>
Cash and cash equivalents	\$ 537,198
Interest Bearing Deposits	133,960
Prepaid expenses	15,227
Inventory - Signs	4,713
Accounts Receivable	258,165
<u>Total Assets</u>	<u>\$ 949,263</u>
<u>Liabilities and Fund Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 3,112
Accrued Expenses	46,396
Accrued Compensated Absences	11,612
<u>Total Liabilities</u>	<u>61,120</u>
<u>Fund Equity-Fund Balances--Unassigned</u>	<u>888,143</u>
 <u>Total Liabilities and Fund Equity</u>	 <u>\$ 949,263</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to Statement of Net Position
For the Year Ended December 31, 2021

Statement D

<u>Total Fund Balances at December 31, 2021</u>		
<u>Governmental Funds (Statement C)</u>	\$	888,143
Total net assets reported for governmental activities in the statement of net position is different because:		
Deferred Outflows - Pension Related		79,442
Net Pension Asset		70,498
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds. Those assets consist of:		
Vehicles, furniture and equipment	\$ 1,366,804	
Less: Accumulated depreciation as of December 31, 2021	(687,761)	679,043
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Net Pension Liability		-
Deferred Inflows - Grant Related		-
Deferred Revenue Other		-
Deferred Inflows - Pension Related		(113,086)
<u>Net Position at December 31, 2021 (Statement A)</u>	\$	1,604,040

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2021

Statement E

<u>Revenues</u>	
Taxes - Ad Valorem	243,836
Charges for Services	
E911 Fees	300,305
Sales	3,098
Intergovernmental revenues	131,464
Grants and other contributions	41,825
Miscellaneous	6,903
Interest earned	1,239
<u>Total Revenues</u>	728,670
<u>Expenditures</u>	
Public Safety:	
Employee and related expenses	480,492
Contracted Services	8,896
Communications Center	58,442
Training and Development	2,165
Auto Expenses	8,542
Insurance	15,686
Office Expense and Supplies	17,403
Repairs and Maintenance	4,739
Utilities	16,647
Other Expenses	473
Capital Outlay	43,376
<u>Total Expenditures</u>	656,861
<u>Excess of Revenues over (Expenditures)</u>	71,809
<u>Fund Balance at Beginning of Year</u>	816,334
<u>Fund Balance at End of Year</u>	\$ 888,143

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Reconciliation of Government Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
To the Statement of Activities
For the Year Ended December 31, 2021

Statement F

<u>Total Net Change in Fund Balances - Governmental Funds (Statement E)</u>	\$	71,809
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital expenditures are less than depreciation expense for the period.		(36,824)
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Governmental funds report sales of assets based on funds received; where as the statement of activities reports the gain or loss on the sale.		(2,788)
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Change in Pension Expense		46,910
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<u>Changes in Net Position of Governmental Activities (Statement B)</u>	<u>\$</u>	<u>79,107</u>
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The accompanying notes are an integral part of this statement

**NOTES TO FINANCIAL
STATEMENTS**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

INTRODUCTION

The East Feliciana Parish Emergency Communications Commission (hereinafter referred to as the Commission), located in Clinton, Louisiana, was created by the East Feliciana Parish Police Jury as allowed under Louisiana R.S. 33:9101. It is governed by a board of seven commissioners that are appointed by the East Feliciana Parish Police Jury. The commissioners serve four-year terms and are not paid for their services.

The Commission was created to provide the citizens of East Feliciana Parish with enhanced aid in the event of an emergency through the use of a single, primary three-digit emergency number.

Revenue sources of the Commission include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Commission have been prepared in conformity with generally accepted accounting principles accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management Discussion and Analysis for the State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

The East Feliciana Parish Police Jury is the reporting entity for East Feliciana Parish. For financial reporting purposes, as defined in GASB Codification Section 2011, the Commission is considered a component unit of the East Feliciana Parish Police Jury because it appoints a voting majority of the Commission's governing body. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise its financial reporting entity.

C. FUND ACCOUNTING

The Commission uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts.

Government Funds

Governmental funds account for all or most of the Commission's general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the commission. The following are the commission's governmental funds:

General Fund

The general fund is the principal fund of the Commission and is used to account for the operations of the Commission's office. The various fees and charges due to the Commission's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. MEASUREMENT FOCUS

Fund Financial Statements (FFS)

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Commission's operations.

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectable within the current period or soon enough thereafter to pay liabilities of the current period. The commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are budgeted and recorded in the year the taxes are levied and billed. Ad valorem taxes are assessed on a calendar year basis, become due when the tax roll is filed with the recorder of mortgages and become delinquent on January 1st of the following year. Ad valorem taxes are generally collected in November and December of the current year and January and February of the ensuing year.

Other intergovernmental revenues and charges for services are recorded when the commission is entitled to the funds.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the commission. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements for GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of services offered by the Commission, and grants and contributions for services offered by the Commission. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Reconciliation

A reconciliation of the items reflected in the Government-wide Financial Statements and the Fund Financial Statements is presented in Statement D which reconciles the Balance Sheet to the Statement of Net Position and Statement F which reconciles the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities.

E. BUDGETS

The Commission used the following budget practices:

1. The Commission prepares a general fund budget, on the modified accrual basis of accounting, at the beginning of each year based upon expenditures and anticipated revenues for the budget year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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for which the budget is being adopted.

5. All annual appropriations lapse at fiscal year end.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Commission. Such amendments were not material in relation to the original appropriations.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the law of the United States.

G. INTEREST-BEARING DEPOSITS

Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Investments are limited by the Louisiana Revised Statute (R.S.) 33:2955 and the Commission's investment policy. The commission may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes by the commission, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	15 - 40 years
Furniture and fixtures	5 - 7 years
Vehicles	7 - 10 years
Equipment	7 - 10years

I. COMPENSATED ABSENCES

Employees of the Commission earn annual leave at a rate of 40-160 hours each year, depending on the length of service. Unused annual leave may be carried over year to year with a cap of 240 hours and is paid upon termination of employment. At December 31, 2021, the Commission had a liability of \$11,612 for accrued leave.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
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J. RESTRICTED ASSETS

For government-wide statement of net position, net position is reported as restricted when constraints placed on the asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; and imposed by law through constitutional provisions or enabling legislation. The Commission had no restrictions on assets as of December 31, 2021.

K. FUND EQUITY

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE # 2 CASH AND CASH EQUIVALENTS

At December 31, 2021, the Commission had cash and cash equivalents (book balance) totaling as follows:

Demand deposits	<u>\$ 537,198</u>
Secured by FDIC insurance and Bank Collateral	

NOTE # 3 INTEREST BEARING DEPOSITS

The Commission has time certificate of deposits with maturity dates greater than 90 days. These deposits are stated at cost, which approximates market. Under state law, these deposits, and the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of deposit with the fiscal agent bank. Deposit balances (bank balances) at December 31, 2021, are secured as follows:

Time deposit balances	<u>\$ 133,960</u>
Federal Deposit Insurance And Bank Collateral	<u>\$ 133,960</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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NOTE # 4 **LEVIED TAXES**

The Commission levies taxes at a rate of 1 mill on all property subject to taxation within the Commission's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operated an enhanced 911 telephone system. This ten-year tax expires on December 31, 2027. Taxes realized during 2021 totaled \$243,836. Taxes are invoiced by the East Feliciana Parish Sheriff in November and are considered delinquent after December 31st.

NOTE # 5 **CHANGES IN GENERAL FIXED ASSETS**

Capital asset activity for the year ended December 31, 2021 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Building	\$ 551,050	\$ 34,210	\$ 0	\$ 585,260
Less: Accumulated Depreciation	<u>(95,244)</u>	<u>(18,463)</u>	<u>0</u>	<u>(113,707)</u>
Net Building	455,806	15,747	0	471,553
Equipment	688,561	9,165	0	697,726
Less: Accumulated Depreciation	<u>(501,173)</u>	<u>(47,806)</u>	<u>0</u>	<u>(548,979)</u>
Net Equipment	187,388	(38,641)	0	148,747
Vehicles	113,081		(29,263)	83,818
Less: Accumulated Depreciation	<u>(37,620)</u>	<u>(13,931)</u>	<u>26,476</u>	<u>(25,075)</u>
Net Vehicles	<u>75,461</u>	<u>(13,931)</u>	<u>(2,787)</u>	<u>58,743</u>
Capital Assets, net	<u>\$ 718,655</u>	<u>\$ (36,825)</u>	<u>\$ (2,787)</u>	<u>\$ 679,043</u>

Depreciation expense for the year was \$80,200.

NOTE # 6 **ACCOUNTS AND OTHER PAYABLES**

The payables are as follows at December 31, 2021:

Accounts Payable	\$ 3,112
Payroll Related Payables	<u>58,008</u>
Total	<u>\$ 61,120</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE # 7 **PENSION PLAN**

All full time employees of the Commission, regularly scheduled over 28 hours, are eligible to be members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, Public Employee Retirement System, controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Commission are members of Plan A. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Employees hired prior to 1/1/07 are eligible to retire with 7 years of creditable service at age 65, 10 years of creditable service at age 60, 25 years of creditable service at age 55, or 30 or more years of creditable service at any age. Employees hired 1/1/07 and later are eligible to retire with 7 years of service at age 67, 10 years of service at age 62 or with 30 years of service at age 55.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to 3% of the members' final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits: Plan A members survivor benefits are outlined in the Statutes.

Deferred Retirement Option Plan: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
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Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least 5 years of creditable service or if hired after January 1, 2007, has 7 years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60.

Cost of Living Increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% for member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2020 was 12.25% for Plan A. For 2021, members were required to contribute 9.5% of their annual covered salary and the Commission was required to contribute 12.25 of annual covered payroll. The Commission contributed \$37,772 during 2021 as its share of contributions. The Commission does not guarantee the benefits granted by the retirement system. In 2021, the Commission had 10 full time qualified staff members.

Non-Employer Contributions: According to the state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective Parishes, except for Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources: At December 31, 2021, the Commission reported liabilities in its financial statements of \$70,498 for its proportionate share of the net pension assets of PERS. The net pension liabilities are measured as of December 31, 2020 and the total pension asset used to calculate the net pension obligation was determined by separate actuarial valuations performed as of that date. The Commission's proportion of the net pension asset was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Commission's proportional share of PERS was 0.040206%, which was an increase of 0.003632% proportion measured as of December 31, 2019.

At December 31, 2021, the Commission reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources:	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 17,164	\$ 8,414
Net difference between projected and actual earnings on Pension Plan Investments	0	137,591
Changes in Assumption	23,065	0

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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Changes in Proportion	1,657	8,097
Employer contributions subsequent to measurement date	37,556	0
	<u>\$ 79,442</u>	<u>\$ 154,102</u>

The Commission reported \$79,442 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of December 31, 2020 which will be recognized as a reduction in net pension liability in the Commission's fiscal year ended December 31, 2021.

Actuarial Methods and Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability for Plan A as of December 31, 2021 are as follows:

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of investment expense)
Expected Remaining Service lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	PUB-2010 Public Retirement Plans Mortality Tables for employees; PUB-2010 Mortality Table for Healthy Retirees for annuitants and beneficiaries; PUB-2010 Mortality Table for General Disabled Retirees for disabled annuitants

The discount rate used to measure the total pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.40 or one percentage point higher 7.40 than the current rate.

	Plan A Changes in Discount Rate		
	1%	Current	1%
	Decrease (5.40%)	Discount Rate (6.40%)	Increase (7.40%)
Net Pension Liability (Asset)	\$ 147,813	\$ 70,498	\$ (253,329)

NOTE # 8 **LITIGATION AND CLAIMS**

There is no current pending or threatened litigation.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE # 9 **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 24, 2022, the date on which the financial statements were available to be issued, and it has been determined that no significant event requires disclosure.

SUPPLEMENTAL INFORMATION

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2021

	Final Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Taxes-ad valorem	\$ 191,365	\$ 243,836	\$ 52,471
Charges for Services:			
E911 Fees	300,200	300,305	105
Sales	3,135	3,098	(37)
Intergovernmental revenues	128,700	131,464	2,764
Grant revenue	15,000	15,000	-
Operating contributions	27,818	26,825	(993)
Interest on:			
Investments	300	1,239	939
Other	7,936	6,903	(1,033)
Total Revenues	\$ 674,454	\$ 728,670	\$ 54,216
 <u>Expenditures</u>			
Public Safety:			
Employee and related expenses	\$ 480,754	\$ 480,492	\$ 262
Contracted services	9,000	8,896	104
Communications center	59,310	58,442	868
Training and Development	1,300	2,165	(865)
Auto Expenses	5,300	8,542	(3,242)
Insurance	18,800	15,686	3,114
Office Expense and supplies	16,495	17,403	(908)
Repairs and maintenance	4,900	4,739	161
Utilities	16,200	16,647	(447)
Other	2,750	473	2,277
Capital outlay	50,376	43,376	7,000
Total Expenditures	\$ 665,185	\$ 656,861	\$ 8,324
 <u>Excess (Deficit) of Expenditures over Revenues</u>	 \$ 9,269	 \$ 71,809	 \$ 62,540
 <u>Fund Balance at Beginning of Year</u>	 360,227	 816,334	
 <u>Fund Balance at End of Year</u>	 \$ 369,496	 \$ 888,143	

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana 70722
December 31, 2021

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the Commission and amended during the year, as necessary. The budget is established and controlled by the Commission at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the Commission.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and the budget amendments, if applicable, for the year ended December 31, 2021.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY / ASSET
DECEMBER 31, 2021

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2015	0.039333%	10,754	141,758	7.59%	99.15%
December 31, 2016	0.039205%	103,198	224,786	45.91%	92.23%
December 31, 2017	0.039258%	80,852	280,795	28.79%	94.15%
December 31, 2018	0.043838%	(32,539)	294,935	11.03%	98.06%
December 31, 2019	0.043838%	199,784	298,053	67.03%	88.86%
December 31, 2020	0.045013%	2,215	282,650	0.70%	99.80%
December 31, 2021	0.402060%	(70,498)	306,581	0.23%	104.00%

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2021

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
December 31, 2015	23,702	23,702	-	141,758	16.72%
December 31, 2016	32,594	32,594	-	224,786	14.50%
December 31, 2017	33,729	33,729	-	280,795	12.01%
December 31, 2018	33,768	33,768	-	294,935	11.45%
December 31, 2019	31,823	31,826	-	298,053	10.68%
December 31, 2020	32,077	32,077	-	282,650	11.30%
December 31, 2021	32,910	32,910	-	306,581	10.73%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
Clinton, Louisiana
Schedule of Compensation, Benefits, and
Other Payments to Agency Head
For the Year Ended December 31, 2021

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

BENJAMIN R. CHASTEEN, DIRECTOR

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 53,367
Benefits - Insurance	24,786
Benefits - Retirement	6,537
Total Salary & Benefits	\$ 84,690
Other Items:	
Education & Training	460
Telephone	2,160
Dues	142
Total Other Items	\$ 2,762
Total Salary, Benefits, & Other Items	\$ 87,452

The accompanying notes are an integral part of this statement

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund East Feliciana Parish Communications Commission, a component unit of the East Feliciana Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the East Feliciana Parish Communications Commission's basic financial statements, and have issued our report thereon dated June 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Communications Commission's, State of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

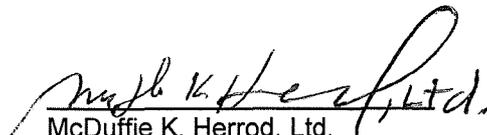
As part of obtaining reasonable assurance about whether the East Feliciana Parish Communications Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2021-001.

East Feliciana Parish Communications Commission's Response to Findings

Government Auditing Standards require the auditor to apply limited procedures on the Commission's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the other audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Feliciana Parish Communications Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.


McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 24, 2022

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the East Feliciana Parish Emergency Communications Commission.
2. No instances of noncompliance material to the financial statements of the East Feliciana Parish Emergency Communications Commission were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

There were no prior year findings to report.

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no prior year findings to report.

D. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2021-001 Noncompliance - State Law on Sexual Harassment

Condition: The Commission did not file the required annual report with the state, although employees did have the required training.

Criteria: Per Louisiana RS 42:343 & 42:42344, each public servant shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his or her public employment or term of office. Each agency head shall compile an annual report by February 1st of each year containing information from the previous calendar year regarding his or her agency's compliance with the applicable requirements of RS 42:344.

Cause: Unknown

Effect: Noncompliance with State Law

Recommendation: The Commission needs to update and adhere to policies and procedures for agency responsibilities and prohibitions regarding sexual harassment, annual training, and annual reporting.

Response: The Commission will implement the recommendation at once.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no current year findings to report.

F. MANAGEMENT LETTER ITEMS

A management letter was issued on June 25, 2022.

**STATEWIDE AGREED-UPON
PROCEDURES**

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board of East Feliciana Parish Emergency Communications Commission and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period **January 1, 2021 through December 31, 2021**. **East Feliciana Parish Emergency Communications Commission's** management is responsible for those C/C areas identified in the SAUPs.

East Feliciana Parish Emergency Communications Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **January 1, 2021 through December 31, 2021**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
Procedures addressed budgeting adequately partly by assistance from an outside accountant.
No exceptions noted.

- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions were noted.

- c) **Disbursements**, including processing, reviewing, and approving.

No exceptions were noted.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions were noted.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

No exceptions were noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions were noted.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions were noted.

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions were noted.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

This is addressed under the Entity's "fiscal policies" although the Entity does not have any outside debt other than an ongoing capital lease.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The entity's policy and procedures were reviewed with no exceptions noted.

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Employees had the training, but the annual report was not filed; the entity will address this issue by updating its policies and procedures.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

A Management letter was issued due to lack of quorum.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds.

Not applicable.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Not applicable.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
No exceptions were noted.
- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
No exceptions noted.
- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
No exceptions noted.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
No exceptions noted.
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
No exceptions noted.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
No exceptions noted.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
No exceptions were noted.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
No exceptions were noted.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions were noted.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions were noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

- e) Trace the actual deposit per the bank statement to the general ledger.

We were able to trace the deposit listed on the bank statement back to the general ledger with no exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions noted.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

Of the disbursements selected, all matched the general ledger and original invoices.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions were noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Not Applicable.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note:

Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

No exceptions noted.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

Not Applicable.

- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Not applicable.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- 14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Management provided us with the general ledger along with representation of completion.

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Not applicable

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Not applicable

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Not applicable

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Not applicable

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Not applicable.

b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Not applicable.

c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Not applicable.

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Not applicable.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions were noted.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were noted for this procedure.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were noted for this procedure.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were noted for this procedure.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions were noted.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions were noted for this procedure.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

We reviewed documentation from management and determined that the employees had completed the required ethics training.

- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions were noted.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments

on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Not applicable

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Not applicable

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

According to management, there was not misappropriation of public funds or assets.

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The required notice is posted on the Entity's premises, however, not on the website.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

All documents are backed up a cloud-based service on a regular schedule.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

No exceptions noted.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5

computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

No exceptions noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Training was completed by each employee no exceptions noted.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The agency does not have this policy on it's web site, but has it posted in plain site.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;

All five employees no exception noted.

- b) Number of sexual harassment complaints received by the agency; -

None were received.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

None were received.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

None received, n/a.

- e) Amount of time it took to resolve each complaint.

None – n/a.

The agency did not file the required annual report with the state, but plans to correct this issue in the future. This resulted in an audit finding.

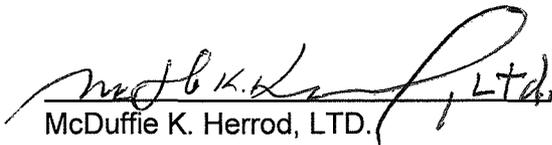
Management's Response

Management of the East Feliciana Parish Emergency Communications Commission concurs with the exceptions noted and are working to address the deficiencies identified.

We were engaged by **East Feliciana Parish Emergency Communications Commission** to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **East Feliciana Parish Emergency Communications Commission** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



McDuffie K. Herrod, LTD.

Clinton, Louisiana

June 24, 2022

**EAST FELICIANA PARISH EMERGENCY
COMMUNICATIONS COMMISSION**

CLINTON, LOUISIANA

MANAGEMENT LETTER

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
MANAGEMENT LETTER COMMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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MEMORANDUM

June 25, 2022

TO: Ben Chasteen, Director and the East Feliciana Parish 911 Communications District and Commission Board

FROM: McDuffie K. Herrod, CPA

SUBJECT: Transmittal of the Management Letter for the fiscal year 2021 Financial Statement Audit

On June 24, 2022, we issued you the financial statement audit performed by our firm. We, as the auditors, issued an unmodified opinion on the East Feliciana Parish 911 Communications District's fiscal year 2021 financial statements.

When performing an audit of an agency's financial statements and accounting processes, auditors often detect certain matters involving internal controls and operating procedures that do not rise to a level of seriousness to be reflected in either the auditor's opinion report or result in a formal finding. These matters are communicated in a management letter. This memorandum communicates transmits a copy of the FY 2021 Financial Statement Management Letter dated June 25, 2022 that reports such matters. This letter does not affect the auditor's unmodified opinion on the financial statements.

There have been no prior findings or management letters in previous audits of the Commission's financial statements.

This letter contains one recommendation that warrants management's consideration. Management concurred with this recommendation and is in the process of implementing actions to address the issued identified. Management's response is reprinted in its entirety page 5.

McDuffie K. Herrod, Ltd. is responsible for the attached Management Letter dated June 25, 2022 and the conclusions expressed in the letter. We do not express an opinion or conclusion on management's response to the recommendations contained in the Management Letter.

We appreciate the cooperation of the management of East Feliciana Parish 911 Communications District during our audit. Should you have any questions or would like to discuss the report, please contact me at (225) 683-3888.

enclosure

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June 25, 2022

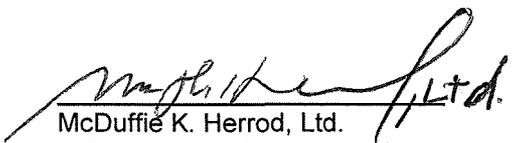
Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

To: Management of the East Feliciana Parish Emergency Communications Commission

In planning and performing our audit of the financial statements of the East Feliciana Parish Communications Commission (the Commission) as of and for the year ended December 31, 2021, on which we have issued our report dated June 24, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the Commission's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control. This report is based on our knowledge as of the date of our report on the financial statements, obtained in performing our audit thereof, and should be read with that understanding.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control. While our audit did not reveal weaknesses in internal control, a certain matter came to our attention in regards to meetings of the Commission's board that is presented for your consideration. This letter does not affect our report dated June 24, 2022 on the financial statements. The management letter comments are contained on page 3. The status of prior year recommendations is presented on page 4. Although we have included management's written response to our comments on page 5, such responses have not been submitted to the auditing procedures applied in our audit of the financial statements and, accordingly, we do not express an opinion or provide any form of assurance on the appropriateness of the response or the effectiveness of any corrective actions described therein.

This communication is intended solely for the information and use of the management of the Commission and is not intended to be and should not be used by anyone other than these specified parties.


McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT LETTER COMMENT
December 31, 2021**

Finding/matter 2021-001M: Board meetings canceled due to lack of a quorum

Condition:

The East Felciana Parish Emergency Commission's bylaws require the Commission to have monthly board meetings. For the fiscal year ended December 31, 2021, the Commission had to cancel four meetings due to the lack of a quorum for those meetings.

Criteria:

The Commission's bylaws require monthly meetings of the board be held so that business may be handled in a timely manner.

Cause:

Too many members are ill or have conflicts or other obligations on meeting dates and do not attend the meetings.

Effect:

The Commission is unable to comply with its monthly meeting requirements on a consistent basis. Some Commission business may be delayed due to this issue.

Recommendations:

We recommend that the board encourage its members to attend its meetings, plan meeting time and dates when near 100% attendance is likely, and explore options for remote attendance by telephone or electronic means so that a quorum results and regular meetings can be held.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT LETTER – PRIOR YEAR FINDINGS & MATTERS
December 31, 2021**

Prior year findings/matters:

There were no prior year findings or matters reported.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT LETTER – MANAGEMENT’S RESPONSE
December 31, 2021**

Management’s Response:

We will bring this matter before the board to determine which options will be most likely effective in ensuring we have a quorum and can conduct the Commission’s business, accordingly. Once we put these options into practice, we will monitor them and modify the procedures, as needed.