GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9
OF JEFFERSON PARISH
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2024

TABLE OF CONTENTS

	Page
<u>INDEPENDENT AUDITORS' REPORT</u>	
Independent Auditors' Report	1-3
<u>REQUIRED SUPPLEMENTARY INFORMATION - PART I</u>	
Management's Discussion and Analysis	4-12
<u>BASIC FINANCIAL STATEMENTS - PART II</u>	
Statement of Net Position	13
Statement of Activities	14
Balance Sheet - Governmental Fund	15
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Deficit - Governmental Fund	17
Reconciliation of Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Deficit to the Statement of Activities	18
Notes to Financial Statement	19-29
<u>SUPPLEMENTARY INFORMATION – PART III</u>	
Governmental Fund – General Fund	
Schedule of Revenues – Actual	30
Schedule of Expenditures – Actual	31
Schedule of Compensation, Benefits and Other Payments to Agency Head	32
<u>OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*</u>	
Independent Auditors' 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*	33-34
<u>OTHER REPORTS</u>	
Schedule of Findings and Responses	35-37
Schedule of Prior Year Audit Findings	38

INDEPENDENT AUDITORS' REPORT

To the President and Board of
Grand Isle Volunteer Fire Company No. 1 (GIVFD)
Grand Isle, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Grand Isle Volunteer Fire Company No. 1 (GIVFD), as of and for the year ended, December 31, 2024, and the related notes to the financial statement, which collectively comprise the GIVFD'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 and the major fund of the GIVFD, as of December 31, 2024, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the GIVFD 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 GIVFD'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.

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Auditors' 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 auditors' 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 GIVFD'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 GIVFD'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 on pages 4 through 12 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 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 GIVFD's basic financial statements. The Schedule of Revenues – Actual, Schedule of Expenditures – Actual and Schedule of Compensation, Benefits and Other Payments to Agency Head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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, the schedules are 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 also issued our report dated June 30, 2025 on our consideration of the GIVFD'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 to provide an opinion on the effectiveness of the GIVFD'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 GIVFD's internal control over financial reporting and compliance.

Diez, Dupuy + Ruiz
June 30, 2025
Gonzales, Louisiana

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

As management of Grand Isle Volunteer Fire Company No. 1 (GIVFD), a non-profit entity d/b/a Fire Protection District No. 9 of Jefferson Parish, we offer readers of GIVFD's financial statements this narrative overview and analysis of the financial activities of GIVFD for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the financial statements, which begin on page 13.

FINANCIAL HIGHILIGHTS

- The assets of GIVFD exceeded its liabilities at the close of the most recent fiscal year by $118,672*(Net Position)*. Of this amount, $144,524 or 121.8 percent is invested in capital assets, such as building, vehicles and firefighting equipment. The remaining balance (deficit) of $25,852 *(Unrestricted Net Deficit)* or (21.8) percent represents the amount available to meet the entity's ongoing obligations to citizens and creditors.

- GIVFD's total Net Position increased by $48,483 or 69.1 percent during the current year because total revenues exceeded expenses by that amount.

- As of the close of the current fiscal year, GIVFD's governmental fund (the General Fund) reported a deficit in its fund balance of $25,852. The deficit decreased $84,933 or 76.7 percent in comparison with the prior year.

- GIVFD had $-0- in outstanding debt at year end.

- GIVFD is still feeling the effects of Hurricanes Katrina, Rita, Gustav, Ike, and others. Project worksheets continue to be worked through and reimbursements and costs continue. During 2024, FEMA continued to work on old outstanding project worksheets. There is still $169,385 recognized in deferred revenues awaiting closure from FEMA.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to GIVFD's basic financial statements. GIVFD's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The "government-wide financial statements" are designed to provide readers with a broad overview of GIVFD's finances, in a manner similar to a private-sector business.

The "Statement of Net Position" presents information on all of GIVFD's assets and liabilities, with the difference between the two reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of GIVFD is improving or deteriorating.

The "Statement of Activities" presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements are designed to distinguish functions of GIVFD that are principally supported by operating contracts and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). It should be noted that GIVFD only has governmental activities.

The government-wide financial statements include only the financial activities of GIVFD, which are made up of the "private" account and the "public funds" account. The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund financial statements. A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. GIVFD, because it is a "quasi-public" entity, uses fund accounting like state and local governments to ensure and demonstrate compliance with finance-related legal requirements.

GIVFD' s funds can be classified into three categories: governmental funds, proprietary funds, and fiduciary funds. As discussed below, GIVFD only presents governmental funds.

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Governmental funds. "Governmental funds" are used to account for essentially the same functions reported as "governmental activities" in the government-wide financial statements. However, unlike the governmentwide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for "governmental funds" with similar information presented for "governmental activities" in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between "governmental fund" and "governmental activities".

GIVFD maintains only one fund (the General Fund). Information is presented in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General fund.

GIVFD is a "quasi-public" entity and is not required to adopt an annual budget. Thus, a budgetary comparison statement is not shown. The basic governmental fund financial statements can be found on pages 15 to 18 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 to 29 of this report.

Supplementary information. Supplementary Information includes individual fund statements and schedules, which show additional detailed financial information on the General Fund, are found on pages 30 and 31. It also includes a Schedule of Compensation, Benefits and Payments to the Agency Head is found on pages 32.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of GIVFD, assets exceeded liabilities by $118,682 at December 31, 2024, an increase of $48,483 or 69.1 percent.

A large portion of GIVFD's net position ($144,524 or 121.8 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and fixtures, vehicles and firefighting equipment). GIVFD used these capital assets to provide fire protection services to citizens; consequently, these assets are not available for future spending.

Below is a comparison of GIVFD's Statement of Net Position for 2024 and 2023.

GRAND ISLE VOLUNTEER FIRE COMPANY NO.1

	Governmental Activities 2024	Governmental Activities 2023
Current and other assets	$ 216,713	$ 103,742
Non-depreciable capital assets	39,800	39,800
Capital assets, net of accumulated depreciation	104,724	141,174
Total assets	361,237	284,716
Other liabilities	242,565	214,527
Total liabilities	242,565	214,527
Net position:		
Investment in capital assets	144,524	180,974
Unrestricted deficit	(25,852)	(110,785)
Total net position	$ 118,672	$ 70,189

The balance of Unrestricted Net Position is a deficit of $25,852 or (21.8) percent at December 31, 2024.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Governmental Activities. During 2024, governmental activities increased GIVFD's Net Position by $48,483. Key elements of this increase are shown below as compared to 2023.

GRAND ISLE VOLUNTEER FIRE COMPANY NO.1

	Governmental Activities 2024	Governmental Activities 2023
Revenues:		
Program revenues:		
Operating grants and contributions	$ 1,338,592	$ 825,094
General revenues:		
Intergovernmental	14,842	14,729
Interest	11	11
Miscellaneous	159,931	58,133
Total revenues	1,513,376	897,967
Function Expenses:		
Public Safety	1,464,893	934,225
Total expenses	1,464,893	934,225
Increase (Decrease) in net position	48,483	(36,258)
Net position – beginning of year	70,189	106,447
Net position – end of year	$ 118,672	$ 70,189

Revenues by Source - Governmental Activities

Operating grants and contributions of $540,841 represent the proceeds from a cooperative agreement with the Grand Isle Volunteer Emergency Services, Inc. (GIVES). Under the agreement with GIVES, all of the employees of GIVES were transferred to GIVFD and GIVFD now provides GIVES with administrative and operating support. GIVES reimburses GIVFD for the expenses with the ad valorem taxes received from the Parish to operate an ambulance district within the Town boundaries. During 2024, GIVES paid GIVFD $540,841. In addition, operating grants and contributions consist ad valorem tax in Grand Isle levied and collected by the Parish. For 2024, the millage rate levied was 21.1 mills (the same as last year). This allocation came in at $784,645 for 2024 and $825,094 for 2023. Beginning in August of 2021, Jefferson Parish became paymaster for GIVFD. At this time, Jefferson Parish did not remit the monthly allocation. Actual expenses were paid by Jefferson using the levied ad valorem tax collections. As of December 31, 2024, Jefferson Parish is still paying actual expenses rather than remitting a monthly allocation. During 2024, GIVFC also received $13,106 from FEMA for disaster recovery related to the recent hurricanes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Revenues by Source - Governmental Activities (continued)

The state remits a fire insurance rebate to each fire company. For 2024 and 2023, this amount was $14,842 and $14,729, respectively.

Miscellaneous income totaled $159,931 in 2024. This amount is primarily made up of dividends from the workman's compensation carrier (LWCC) and proceeds generated from the fair put on by GIVFC. The 2024 dividends totaled $64,152 and was $45,084 in 2023. Remaining amount relates to individual and business contributions received in conjunction with proceeds earned from fair held by GIVFC.

Expenses - Governmental Activities

Expenses totaled $1,464,893, including current year depreciation of $43,273. As a fire district, the only function GIVFD provides is the public safety function. These expenses of GIVFD were offset by program revenues (operating contractual agreements) totaling $1,338,592 (see previous page), leaving a net expense to citizens of GIVFD of $126,301. The cost is primarily funded by the general revenues discussed on previous page.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, GIVFD uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of GIVFD's "governmental funds" is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing GIVFD's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, GIVFD's governmental fund (i.e., the General Fund) reported a deficit in ending fund balance of $25,852, an decrease of $84,933 or 76.7 percent in comparison with the prior year. This change was caused by a number of factors, which are discussed below.

As noted above, the governmental funds include the general operating funds of GIVFD (i.e., the General Fund). Overall, revenues of the Governmental Funds have fluctuated over the past years. Because of the small size of the operating fund, operating and capital grants can create large swings in revenues when recognized.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (continued)

Miscellaneous income totaled $159,931 in 2024. This amount is primarily made up of dividends from the workman's compensation carrier (LWCC) and proceeds generated from the fair put on by GIVFC. The 2024 dividends totaled $64,152 and was $45,084 in 2023. Remaining amount relates to individual and business contributions received in conjunction with proceeds earned from fair

The fund deficit of GIVFD's General fund decreased by $84,933 during the current fiscal year. Key factors in this change are as follows:

- The General Fund's revenues totaled $1,513,376, while expenditures totaled $1,428,443.
- Revenues were made up of:
  - Intergovernmental revenues include:
    - State fire insurance rebates of $14,842.
    - Allocation from Jefferson Parish (i.e., Property taxes) totaled $784,645.
    - Cooperative endeavor with GIVES totaled 540,841
  - Miscellaneous revenues total $158,481, including $64,152 of LWCC dividends and $94,329 of individual and business contributions and fundraising activities.

- Expenditures totaled $1,428,443, as follows:
  - Personnel and related costs totaled $1,197,611 or 83.8 percent of expenditures- salaries amounted to $919,382 and benefits totaled $204,333. This category increased $549,441 or 84.8 percent from 2023. Increase is due to reporting of salaries and related cost for GIVES in current year as per cooperative endeavor.
  - General and administrative costs totaled $171,537 or 12.0 percent of expenditures- insurance was $40,758, station groceries and supplies were $15,061, bookkeeping and audit fees were $27,858, utilities were $21,334, office supplies and other operating costs totaled $66,526. In total, this category increased $12,524 or 7.9 percent from last year.
  - Emergency training and supplies totaled $19,673 or 1.4 percent of expenditures. This category included training of $1,251, uniforms and supplies of $12,388 and gas and oil for vehicles of $6,034. In total, the category was up $2,669, due mainly to an increase in current year supplies.
  - Repairs and maintenance totaled $32,799, or 2.3 percent of expenditures. Repairs to the fire trucks and boats came in at $12,387, repairs to buildings amounted to $13,204, and repairs to radios and equipment totaled $7,208. In total, this category decreased $15,862, attributed to vehicles and equipment did not require the repairs as needed in prior year.
  - Capital outlays totaled $6,823 or 0.5 percent. This included the purchase of office furniture and equipment .

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. GIVFD's investment in capital assets for its governmental activities as of December 31, 2024 amounts to $144,524 (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture and fixtures, heavy equipment, and vehicles. GIVFD' s investment in capital assets decreased by $36,450 or 20.1 percent this year.

Major capital asset events during the current year included the following:

- $6,823 was spent to purchase office furniture and equipment.
- $43,273 was recognized as depreciation expense.

GRAND ISLE VOLUNTEER FIRE COMPANY NO.1
CAPITAL ASSETS
(NET OF DEPRECIATION)

	Governmental Activities 2024		Governmental Activities 2023	
Land	$	39,800	$	39,800
Buildings		3,702		4,287
Furniture and fixtures		10,755		6,835
Vehicles and firefighting equipment		90,367		130,052
Investment in capital assets	$	144,524	$ $	180,974

GIVFD recognized $43,273 as depreciation expense in 2024.

Additional information on GIVFD's capital assets can be found in Note 4 Capital Assets on page 26.

ECONOMIC FACTORS AND NEXT YEAR'S RATES

- Jefferson Parish continues to be paymaster for GIVFD. No changes to the fire protection agreement between GIVFD and Jefferson Parish. Expenditures incurred by GIVFD to provide fire protection services to Grand Isle are expected to be paid by Jefferson Parish with ad valorem taxes collections levied for Grand Isle district.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of GIVFD's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Grand Isle Volunteer Fire Company, No.1, President, P.O. Box 550, Grand Isle, Louisiana 70358.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

STATEMENT OF NET POSITION
DECEMBER 31, 2024

ASSETS		
Cash and cash equivalents	$	161,358
Receivables		1,689
Due from other governments		19,443
Prepaid expenses		34,223
Capital assets:		
Non-depreciable		39,800
Depreciable, net		104,724
Total assets	$	361,237
LIABILITIES		
Accounts payable	$	19,443
Accrued payroll liabilities		50,855
Due to other governments		2,882
Unearned revenue		169,385
Total liabilities		242,565
NET POSITION		
Investment in capital assets		144,524
Unrestricted deficit		(25,852)
Total net position		118,672
Total liabilities and net position	$	361,237

The accompanying notes are an integral part of this financial statement.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

STATEMENT OF ACTIVITIES
DECEMBER 31, 2024

Function	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary government:			
Governmental Activities:			
Public safety	$ 1,464,893	$ 1,338,592	$ (126,301)
General Revenues:			
Intergovernmental - state fire insurance rebate			14,842
Interest income			11
Miscellaneous			159,931
Total general revenues			174,784
Change in net position			48,483
Net position - beginning			70,189
Net position - ending			$ 118,672

The accompanying notes are an integral part of this financial statement.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

BALANCE SHEET - GOVERNMENTAL FUND
DECEMBER 31, 2024

ASSETS		
Cash and cash equivalents	$	161,358
Receivables		1,689
Due from other governments		19,443
Prepaid expenses		34,223
TOTAL ASSETS	$	216,713
LIABILITIES		
Accounts payable	$	19,443
Accrued payroll liabilities		50,855
Due to other governments		2,882
Unearned revenue		169,385
TOTAL LIABILITIES		242,565
FUND DEFICIT		
Nonspendable		34,223
Unassigned		(60,075)
TOTAL FUND DEFICIT		(25,852)
TOTAL LIABILITIES AND FUND DEFICIT	$	216,713

The accompanying notes are an integral part of this financial statement.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

Total Fund Deficit at December 31, 2024 - Governmental Fund		$ (25,852)
Amounts reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental fund.		
Cost of capital assets at December 31, 2024	$ 797,444	
Less: accumulated depreciation as of December 31, 2024:	(652,920)	144,524
Total Net Position at December 31, 2024		$ 118,672

The accompanying notes are an integral part of this financial statement.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND DEFICIT - GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2024

REVENUES	
Intergovernmental	$ 1,353,434
Interest	11
Contributions and donations	1,450
Miscellaneous	158,481
Total revenues	1,513,376
EXPENDITURES	
Public Safety	
Personnel and related costs	1,197,611
General and administrative costs	171,537
Emergency training and supplies	19,673
Repairs and maintenance	32,799
Capital outlay	6,823
Total expenditures	1,428,443
Excess of revenues over expenditures	84,933
FUND DEFICIT AT BEGINNING OF YEAR	(110,785)
FUND DEFICIT AT END OF YEAR	$ (25,852)

The accompanying notes are an integral part of this financial statement.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND DEFICIT TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Net change in fund deficit for the year ended December 31, 2024		$ 84,933
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay capitalized	$ 6,823	
Depreciation expense	(43,273)	(36,450)
Total Change in Net Position for year ended December 31, 2024		$ 48,483

The accompanying notes are an integral part of this financial statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Grand Isle Fire Company No. 1 (GIVFD), a non-profit entity d/b/a Fire Protection District No. 9 of Jefferson Parish, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units under the legal premise that GIVFD is a "quasi-public" corporation. Quasi-public corporations are non-profit or private companies who are created to perform a public service and which receive the majority of their funding from public funds (i.e., taxes, grants, etc.). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of GIVFD's accounting policies are described below.

Reporting Entity

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and its component units. Component units are defined as legally separate organizations for which the elected officials of a primary government are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Fire District No. 9 of Jefferson Parish (the "District") was created by Parish Ordinance to provide fire protection services to the citizens of the Town of Grand Isle and the surrounding area. The District is currently funded by a 21.1 mill ad valorem tax levied by the District via the Parish Council and is governed by the same Council that governs the Parish. As such, the District is reported as a component unit within the Parish's financial statements.

Under a cooperative endeavor agreement, the daily operations of the District are contracted out to Grand Isle Volunteer Fire Company No. 1 (GIVFD). GIVFD was incorporated on April 25, 1969 as a non-profit service corporation under Section 501 (c) (3) of the Internal Revenue Code. GIVFD has been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provide in Section 170 (b) (1) (A) (vi). GIVFD is governed by a President and a 5-member Board of Directors which are elected by the membership. The accompanying statements report transactions related only to those of GIVFD.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of GIVFD. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Because of the nature of GIVFD's operations, GIVFD reports only governmental activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions and other contractual agreements that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Funds are used by GIVFD to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The funds of GIVFD are classified into the "governmental" category. The category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the general government not accounted for in some other fund.

GIVFD reports the following major governmental funds:

The *General Fund* is the general operating fund of GIVFD. It is used to account for all financial resources and expenditures. It includes the activity of the "private" account, as well as the "public funds" (i.e., tax allocation funds) account.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using a current financial resources measurement focus and 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 collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Intergovernmental revenues received from the Parish in connection with the cooperative endeavor agreement are recognized in the year to be benefitted. All other service charges and intergovernmental revenues are recognized as received. Expenditures are recorded when the related fund liability is incurred.

Budgets

As a quasi-public corporation, GIVFD is not required to adopt a budget; therefore, a budget to actual statement is not presented in the accompanying financial statements.

Assets, Liabilities, and Net Position or Fund Equity

A. *Cash and Cash Equivalents*

For reporting purposes, cash and cash equivalents includes amounts in demand deposits. This includes the balances in the "private" account, as well as the "public funds" account.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. GIVFD does not have a deposit policy for custodial credit risk. GIVFD's bank balances were not exposed to custodial credit risk at December 31, 2024.

B. *Inventories*

The cost of materials and supplies acquired by GIVFD are recorded as expenditures at the time of purchase. It is management's opinion that the inventory of such materials and supplies at December 31, 2024 would not be material to the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Equity (continued)

C. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities' column in the government-wide financial statements. Capital assets are defined by GIVFD as assets with an initial, individual cost of more than $250 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and are included in construction in progress.

Property, plant, equipment, and infrastructure are depreciated using the straight-line method (with a mid-year convention) over the following estimated useful lives:

Asset Category	Useful Life in Years
Buildings	20
Furniture and fixtures	3 to 5
Vehicles and firefighting equipment	5 to 10
Infrastructure (if any)	40

D. *Net Position in the Government-wide Financial Statements*

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

- Net investment in capital assets – This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that ae attributable to the acquisition, construction, or improvement of those capital assets.
- Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Equity (continued)

When both restricted and unrestricted resources are available for uses, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

E. *Fund Equity of Fund Financial Statements*

- Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.
- Restricted – represents balances where constraints have been established by parties outside the Assessor's office or imposed by law through constitutional provisions or enabling legislation.
- Committed – represents balances that can be used only for specific purposes pursuant to constraints imposed by formal action of the Assessor.
- Assigned – represents balances that are constrained by the Assessor's intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned – represents balances for which there are no constraints.

While GIVFD has not established a policy for its use of unrestricted fund balance, it does consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Donated Services, Facilities, or Supplies

No amounts are reflected in the financial statements for donated services.

Use of Estimates

Preparation of financial statements in accordance with generally accepted accounting principles requires GIVFD 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 and expenses/expenditures. Actual results could differ from the estimates that were used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

GIVFD has evaluated subsequent events through June 30, 2025, the date the financial statements were available to be issued.

Expenses Paid by Others

The full-time firefighters of GIVFD that meet certain qualifications, receive supplemental pay from the State of Louisiana under the provisions of LRS 33:2202. The amount of pay received as these supplemental state funds are paid directly to the firefighters and are not reflected in these statements.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Cooperative Endeavor Agreement

As a quasi-public corporation, GIVFD is not subject to all of the general statutes governing political subdivisions and other governments within the State of Louisiana. Instead, GIVFD must comply with the terms and conditions of the cooperative endeavor agreement it has with the Parish of Jefferson. GIVFD and the Parish of Jefferson signed a new ten (10) year agreement in March 2019, with an effective date of December 1, 2017 through December 1, 2027. As of December 31, 2024, GIVFD was not in compliance with all of the conditions of the agreement.

Deficits in Fund Balance/Net Position

The Governmental Activities ended the year with total net position of $118,672; however, this number includes a deficit in the unrestricted net position of $25,852. The General Fund also ended the year with a $25,852 fund deficit. GIVFD is funded with millage money collected by the Parish of Jefferson. Under the Cooperative Endeavor Agreement, the Parish levies the tax, collects the money and then remits 1/12th of the estimated budget to GIVFD each month. Beginning in August of 2021, Jefferson Parish became paymaster for GIVFD. At this time, Jefferson Parish did not remit the monthly allocation. Actual expenses were paid by Jefferson using the levied ad valorem tax collections. Subsequent to December 31, 2024, Jefferson Parish is still paying actual expenses rather than remitting a monthly allocation. No changes to this arrangement are noted through the date of this report.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Deficit and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund deficit includes a reconciliation between net changes in fund deficit – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense." Detail of this reconciliation can be found on page 18.

NOTE 4 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Deposits and Investments

The carrying amount of GIVFD's deposits at December 31, 2024 was $161,358. These deposits were covered by Federal Deposit Insurance Corporation (FDIC).

Receivables

A recap of total receivables due at year end is as follows:

Description	Receivable
FEMA – Public Assistance Grants - Ike	$ 1,689
Total Receivable	$ 1,689

As discussed in Note 7 – Hurricanes Katrina and Rita, GIVFD has open claims with FEMA for disaster assistance related to Hurricanes Katrina, Rita, Gustav, Ike, and Isaac. At December 31, 2024, $1,689 is reflected as receivable on these claims.

GIVFD considers all of its receivables as collectible, thus, no allowance for doubtful accounts has been established. The Governor's Office of Homeland Security (GOSEP) is responsible for processing these disaster claims. GIVFD is working with GOHSEP on closing these claims out and collecting whatever funds will ultimately be allowed.

NOTE 4 – DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (CONTINUED)

Capital Assets

The following is a summary of changes in the general fixed assets account group during the year:

Governmental Activities:

	Balance December 31, 2023	Additions	Deletions	Balance December 31, 2024
Capital assets, not being depreciated				
Land	$ 39,800	$ -	$ -	$ 39,800
Total capital assets, not being depreciated	39,800	-	-	39,800
Capital assets, being depreciated				
Buildings and improvements	15,847	-	-	15,847
Furniture and fixtures	156,486	6,823	(1,899)	161,410
Vehicle and firefighting equipment	580,387	-	-	580,387
Total capital assets, being depreciated	752,720	6,823	(1,899)	757,644
Less accumulated depreciation				
Buildings and improvements	(11,560)	(585)	-	(12,145)
Furniture and fixtures	(149,651)	(2,903)	1,899	(150,655)
Vehicle and firefighting equipment	(450,335)	(39,785)	-	(490,120)
Total accumulated depreciation	(611,546)	(43,273)	1,899	(652,920)
Capital assets, being depreciated, net	141,174	(36,450)	-	104,724
Governmental activities capital assets, net	$ 180,974	$ (36,450)	$ -	$ 144,524

For the year ended December 31, 2024, depreciation expense was $43,273.

NOTE 5 – ECONOMIC DEPENDENCE

The Parish Council is the official governing body of Fire District No.9 of Jefferson Parish. To fund the operations of the district, the Parish levies an ad valorem tax each year. The Parish and GIVFD have entered into a cooperative endeavor agreement whereby GIVFD is responsible for the day-to-day operations of the District. In return, the Parish remits to GIVFD, on a monthly basis, 1/12th of the currently budgeted ad valorem tax revenues expected to be collected. GIVFD and the Parish of Jefferson signed a new ten (10) year agreement in March 2018, with an effective date of December 1, 2017 through December 1, 2027.

Beginning in August of 2021, Jefferson Parish became paymaster and is still currently paymaster for GIVFD. During this time, Jefferson Parish did not remit the monthly allocation. Actual expenditures were paid by Jefferson using the levied ad valorem tax collections. As of December 31, 2024, the balance to be paid by Jefferson Parish subsequent December 31, 2024 for current year expenditures is reflected in the Due From Other Governments in the amount of $19,443.

In November 2018, the public approved to renew the ad valorem tax millage at 21.10 for the Fire District No. 9 for an additional 10 years. As such, 21.1 mills were levied on the 2024 tax rolls. The remittance of these taxes during 2024 totaled $784,645. The base revenues from this contract account for a substantial portion (58.0 percent) of GIVFD's total revenues. GIVFD also received an additional $14,842 in state fire insurance rebates from the Parish in 2024.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Risk Management

GIVFD is exposed to various risks of loss resulting from personal injury; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; medical malpractice; and natural disasters. To protect against these risks of loss, the District purchases various types of insurance from commercial carriers.

Under these policies, general liability and medical malpractice coverage is provided for up to a maximum of $1,000,000 per occurrence ($2,000,000 in the aggregate); automobile liability coverage is provided for up to $1,000,000; and worker's compensation is provided at the statutory limits of $100,000/500,000/100,000. In each policy, GIVFD is responsible for the deductible.

Litigation

There is no litigation pending against GIVFD at December 31, 2024.

NOTE 7 – OTHER INFORMATION

Retirement

GIVFD's employees are members of the Social Security System. In addition to the employee contribution withheld at 6.2 percent, GIVFD contributes 6.2 percent to the System. Aggregate pension costs for the year totaled $59,890. GIVFD does not guarantee the benefits granted by the Social Security System.

Expenses Paid by Others

The full-time firefighters of GIVFD who meet certain requirements receive supplemental pay from the State of Louisiana under the provisions of LRS 33:2002. The State pays this supplemental pay directly to the firefighters; therefore, the expense does not pass through these financial statements. State supplemental payments made to GIVFD employees totaled $59,060 for 2024 per GIVFD's books. The supplemental pay is included in the taxable income of the firefighters so that federal and state taxes may be applied.

Hurricanes Katrina and Rita

On August 29, 2005, Hurricane Katrina struck the area and Hurricane Rita struck on September 11, 2005. The Grand Isle area saw severe flooding and wind damage. GIVFD's main station was destroyed and the two substations received damage. In addition, emergency protective measures were performed by GIVFD personnel.

Net claims under Katrina totaling $358,320 have been filed with FEMA. After the local share and administrative fees are added in, FEMA's share is $365,066. Through December 31, 2024, payments totaling $405,329 have been received. The difference of $40,263 has been recorded as unearned grant revenues at year end. This deferral resulted from FEMA reclassifying some of the costs claimed under Katrina to Hurricane Ike, applying estimated insurance, and disallowing some claims. Current year revenues are $0.

Net claims under Rita totaling $60,034 have been filed for labor and equipment. After disallowance of some claims and adding in the local share and administrative fees, FEMA's share is $17,049. To date, payments totaling $55,652 has been received. The difference of $38,603 is included in unearned grant revenues at year end. Current revenues are $0. FEMA/GOHSEP continues working towards closing these two disasters out.

NOTE 7 – OTHER INFORMATION (CONTINUED)

Hurricanes Gustav and Ike

On August 29, 2008, Hurricane Gustav threatened the area and caused the evacuation of the Metropolitan New Orleans area, including Grand Isle. The Grand Isle area saw severe flooding and some wind damage. The Isle was evacuated for several weeks until utility service could be reestablished. Some damage was incurred and some emergency work was performed by GIVFD. Claims totaling $241,754 have been filed with FEMA and $1,254 have been disallowed and returned. After the local share and administrative fees are accounting for, FEMA's share is $201,061. Through December 31, 2024, payments totaling $254,139 have been received. The difference of $53,078 is shown as unearned grant revenues at year end. Current revenues are $0.

On September 12, 2008, Hurricane Ike passed just off of the coastline of the State of Louisiana and hit Texas. While the Grand Isle area was spared a direct hit, the storm surge from the hurricane did cause some tidal flooding. Some damage was incurred and some emergency work was performed by GIVFD. Claims totaling $62,715 have been filed with FEMA. After applying estimated insurance and adding in the local share and administrative fees, FEMA's share is $50,315. Through December 31, 2024, payments totaling $86,067 have been received. The difference of $35,752 has been recorded as a receivable of $1,689 and as $37,441 in unearned grant revenues at year end. Current revenues are $0. FEMA/GOHSEP continues working towards closing these two disasters out.

Hurricane Ida

In August of 2021, Grand Isle incurred a direct hit from Major Hurricane Ida and sustained significant damage. GIVFD is working with FEMA to apply for assistance related to additional expenditures incurred as a result of this storm. As of the date of the report, no funds have been obligated to GIVFD.

SUPPLEMENTARY INFORMATION – PART III

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

GOVERNMENTAL FUND - GENERAL FUND
SCHEDULE OF REVENUES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

Intergovernmental	
Federal	
FEMA - Disaster Assistance	$ 13,106
State	
Fire Insurance Rebate	14,842
Local	
Jefferson Parish Contract:	
Direct payments - ad valorem taxes - operations	784,645
Grand Isle Volunteer Emergency Services:	
Cooperative agreement	540,841
	1,353,434
Donations and gifts	
Other donations	1,450
	1,450
Interest	11
Miscellaneous	158,481
TOTAL REVENUES	$ 1,513,376

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

GOVERNMENTAL FUND - GENERAL FUND
SCHEDULE OF EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

Public Safety	
Current	
Personnel and related costs	
Salaries - regular	$ 658,821
Salaries - overtime	260,561
Payroll taxes	74,045
Health insurance	170,182
Unemployment insurance	2,384
Workman's compensation	31,618
	1,197,611
General and administrative costs	
Alarm monitoring	1,749
Bank charges	258
Bookkeeping and auditing	27,858
Dues and subscriptions	1,079
Groceries and supplies - station	15,061
Insurance - auto/general	40,758
Legal fees	488
Licenses and certificates	20
Miscellaneous	51,592
Office and computer supplies	9,999
Postage	653
Printing and copying	418
Travel and meetings	270
Utilities	21,334
	171,537
Emergency training and supplies	
Firefighting supplies	8,541
Gas and oi1	6,034
Meals	380
Training and educational	871
Uniforms and shirts	3,847
	19,673
Repairs and maintenance	
Repairs and maintenance - buildings	13,204
Repairs and maintenance - equipment and radios	7,208
Repairs and maintenance - vehicles and boats	12,387
	32,799
Capital outlay	
Equipment	6,823
TOTAL EXPENDITURES	$ 1,428,443

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED DECEMEBER 31, 2024

Agency Head: Joshua Santiny, Fire Chief

		Totals	
Salary	$	84,710	
State Supplemental Pay		7,800	**(1)**
Benefits-Insurance		12,015	
Benefits-Retirement		5,736	**(2)**
Car Allowance		-	
Vehicle Provided by Agency		-	
Per Diem		-	
Reimbursements		-	
Travel		-	
Registration Fees		-	
Conference Travel		-	
Continuing Professional Education Fees		-	
Special Meals		-	
	$	110,261	

(1) State Supplemental Pay is paid directly to the employee by the State of Louisiana. It is included in taxable wages to the employee by GIVFD so that federal and state payroll taxes can be paid on these wages.

(2) GIVFD employees do not participate in any qualified state pension plans. Instead, they pay social security and medicare taxes. This amount represents the amount of social security taxes paid by the employer (GIVFD) for the agency head.

DDR
DIEZ, DUPUY & RUIZ, LLC

INDEPENDENT AUDITORS' 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*

To the President and Board of Directors
Grand Isle Volunteer Fire Company No. 1 (GIVFD)
Grand Isle, Louisiana

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 the major fund of the Grand Isle Volunteer Fire Company No.1 (GIVFD), a non-profit entity d/b/a Fire Protection District No.9 of Jefferson Parish, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise GIVFD's basic financial statements and have issued my report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered GIVFD's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GIVFD's internal control. Accordingly, we do not express an opinion on the effectiveness of GIVFD's internal control.

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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a 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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2024-001 and 2024-002 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-003 to be a significant deficiency.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GIVFD'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 my audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

GIVFD's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the GIVFD's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. GIVFD's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of GIVFD'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Diez, Dupuy & Ruiz

June 30, 2025
Gonzales, Louisiana

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1 (GIVFD)
D/B/A
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2024

A. SECTION I- SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of GIVFD was prepared in accordance with GAAP.

2. One significant deficiency disclosed during the audit of the financial statements is reported in the Independent Auditors' 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*. Two material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of GIVFD, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

B. SECTION II- FINANCIAL STATEMENT FINDINGS

INTERNAL CONTROLS

Material Weaknesses

2024-001 Inadequate Segregation of Duties

Criteria: Effective internal controls are key to mitigating risk of fraud in cash receipts, non-payroll cash disbursements, and financial reporting cycles.

Condition: There is a lack of segregation of duties within GIVFD's accounting department. The GIVFD's Administrative Assistant/Accountant is charged with most of the responsibilities relating to the cash receipts, non-payroll cash disbursements, including authorization to initiate transactions, as well as possesses access and control of the accounting records.

Cause: GIVFD does not have the funds to provide enough personnel to adequately segregate the duties.

Effect: A lack of segregation of duties does not provide effective internal controls to mitigate the risk of potential fraud and/or misappropriation of public funds.

Recommendation: Employing additional controls may not be cost beneficial, however, the Board should remain cognizant of the lack of segregation of duties and implement policies and procedures to address areas where duties overlap.

Management's corrective action plan: We are aware of the condition, however, at this point we are not in the financial position of addressing the problem. The Board is aware of the condition and will continue to monitor the financial activity of GIVFD in a timely manner. GIFVD has hired an employee with financial reporting responsibilities to segregate duties to the extent possible with available resources.

B. SECTION II- FINANCIAL STATEMENT FINDINGS (CONTINUED)

Material Weaknesses

2024-002 Lack of Financial Oversight

Criteria: Internal Controls should be in place to provide for the timely review of monthly financial statements, bank reconciliations, and other accounting responsibilities to ensure accurate financial reporting.

Condition: All revenue and expenditures related to public funds and paid on behalf of GIVFD by Jefferson Parish were not recorded in the GIVFD's general ledger throughout the year. Further, the Board of Directors did not meet consistently, on a monthly basis with a quorum, during the year. Therefore, complete and timely financial information was not reported to Board during the fiscal year.

Cause: The Board did not meet consistently. In addition, non-payroll disbursement transactions paid by Jefferson Parish on behalf of GIVFD, and related revenues, were not recorded in the general ledger throughout the year.

Effect: Complete and accurate financial information was not available to be compiled or provided to the Board timely for adequate oversite of the GIVFD’s financial information. In addition, material adjusting entries had to be made during the audit to balance accounts to the general ledger.

Recommendation: GIVFD should develop and implement policies and procedures to ensure that there is adequate oversight over the financial statements and other financial information.

Management’s corrective action plan: Management feels that they will be able to provide better financial oversight and will have the resources to resolve this finding. Management will communicate with Jefferson Parish to obtain reports of invoices paid by month to assist with financial reporting.

B. SECTION II- FINANCIAL STATEMENT FINDINGS (CONTINUED)

Significant Deficiencies

2024-003 Preparation of Financial Statements by Auditor

Criteria: Internal controls over financial reporting are those policies and procedures that exist to assure that an entity's financial statements are prepared in accordance with generally accepted accounting principles (GAAP).

Condition: GIVFD does not have controls or resources in place for proper oversight of its financial reporting and for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). As is common in small organizations, GIVFD has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles (GAAP).

Cause: Statement of Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Effect: The deficiency in internal control over financial reporting of GIVFD meets the definition of a significant deficiency as noted above.

Recommendation: As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management’s corrective action plan: GIVFD's staff is familiar with the day-to-day accounting requirements; however, due to limited staffing and funding, we do not consider it practical to provide sufficient training to our staff in order to eliminate this condition and can only continue to rely on the auditor to prepare the financial statements at this time, however, GIVFD did hire a new administrative assistant with an accounting background to perform financial reporting responsibilities.

C. SECTION III – COMPLIANCE AND OTHER MATTERS

None

D. SECTION IV – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not Applicable

GRAND ISLE VOLUNTEER FIRE COMPANY NO.1 (GIVFD)
D/B/A
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2024

SECTION IV- STATUS OF PRIOR YEAR FINDINGS

The status of findings and responses noted in prior years is noted below:

FINANCIAL STATEMENT FINDINGS

Prior Year Comment No.	Description	Status
MW# 2023-001	Inadequate Segregation of Duties	See CY Finding 2024-001
MW# 2023-002	Bank Reconciliations	No similar finding reported.
MW# 2023-003	Lack of financial oversight	See CY Finding 2024-002
SD# 2023-004	Preparation of Financial Statements by Auditor	See CY Finding 2024-003
CF# 2023-005	Office of Inspector General, Jefferson Parish Public Audit Report • Lack of Compliance with Parish Contracts	No similar finding reported.
CF# 2023-006	Financial Statements Issued After Due Date	No similar finding reported.

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
d/b/a
FIRE PROTECTION DISTRICT NO. 9 OF JEFFERSON PARISH

STATEWIDE AGREED-UPON PROCEDURES REPORT

YEAR ENDED DECEMBER 31, 2024

DDR
DIEZ, DUPUY & RUIZ, LLC

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the President and Board of Directors of
Grand Isle Volunteer Fire Department, Inc. (GIVFD)
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grand Isle Volunteer Fire Department and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Grand Isle Volunteer Fire Department, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

The Grand Isle Volunteer Fire Department 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, 2024 through December 31, 2024. 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:

1) Written Policies and Procedures

A. 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:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Written policies and procedures were obtained and address the functions noted above.

ii. ***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.

Written policies and procedures were obtained and address the functions noted above.

iii. ***Disbursements***, including processing, reviewing, and approving.

Written policies and procedures were obtained and address the functions noted above.

iv. ***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).

Written policies and procedures were obtained and address the functions noted above, except for preparing deposits and action to determine the completeness of all collections for each type of revenue.

Management's response: Management intends to amend its policy to address the functions noted above.

v. ***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 rates of pay or approval and maintenance of pay rate schedules.

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above

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

Written policies and procedures were obtained and address the functions noted above.

viii. ***Credit Cards (and debit cards, fuel cards, purchase 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).

GIVFC did not have any credit cards issued amongst the entity in 2024. If and when they issue credit cards, GIVFC will generate a policy to address the functions noted in LA SWAUP.

ix. ***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.

Written policies and procedures were obtained and address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above.

xi. ***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.

GIVFD does not have a policy for information technology disaster recovery/business continuity to address the functions noted above.

Management's response: Management intends to prepare and adopt a policy to address the functions noted above.

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

Written policies and procedures were obtained and address the functions noted above, except for annual employee training.

Management's response: Management intends to amend its policy to address the functions noted above.

2) Board or Finance Committee

A. 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

i. 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.

ii. 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. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

iii. 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.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The Board of Directors did not meet on a monthly basis with a quorum in accordance with their articles of incorporation during the fiscal period. Of the meetings held, it was noted that financial statements were reviewed, motioned for approval, and approved. There were no references to a plan to eliminate negative unassigned fund balance. Minutes did not include updates on progress to resolve prior year audit findings.

Management's Response: The board intends to meet monthly and include complete and accurate financial information for review as well as implement a formal plan to eliminate its negative fund balance and provide written updates of the progress on resolving audit findings.

3) Bank Reconciliations

A. 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:

Obtained listing of client bank accounts for the fiscal period from management and management's representation that listing is complete.

i. 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 noted.

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date of the reconciliation as prepared (e.g., initialed and dated, electronically logged); and

No exceptions noted.

iii. 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.

4) Collections (excluding electronic funds transfers)

A. 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).

Obtained a listing of deposit sites and management's representation that listing is complete.

B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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

Obtained a listing of collection locations and management's representation that listing is complete.

i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions noted.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

Employee responsible for collecting cash is responsible for preparing bank deposits and makes deposits at the bank.

iii. Each employee responsible for collecting cash is not also 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; and

Employee responsible for collecting cash is responsible for posting receipts to the general ledger.

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

GIVFD does not reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source.

Management's responses: Efforts will be made to segregate duties in the collection process to the extent possible with the limited number of employees involved.

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

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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:

i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

iv. Observe that 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).

The two deposits selected did not include documentation to determine when the check was received, therefore, we were unable to determine if the receipt was deposited within one day of collection.

Management's responses: GIVFD intends to evaluate the collection procedures and include in its financial reporting policies the process for documenting cash/checks received, as well as the bank deposit process to ensure timely deposits of cash/checks into the bank.

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

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

A. 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).

Obtained listing of locations that process payments and management's representation that listing is complete.

B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exceptions noted.

ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions noted.

iii. 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;

The person responsible for processing payments is not prohibited from adding vendors to the entity's purchasing/disbursement system.

Management's response: GIVFD intends to evaluate how vendor files are added/modified, include in its financial reporting policies the process for adding/modifying vendor files, and where applicable, provide for periodic review of vendor files. GIVFD has completed all new vendor files for every vendor.

iv. 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; and

The person responsible for processing payments also mails the checks.

Management's response: Currently, Jefferson Parish is the paymaster for GIVFD and is responsible for the disbursement process, including mailing checks. Management intends to evaluate the disbursement process and implement policies to segregate these duties to the extent possible with the limited number of employees involved for when the disbursement responsibilities are turned back over to GIVFD.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

C. For each location selected under procedure #5A 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

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Disbursement documents included evidence of segregation of duties or lack thereof as noted under #5B, as applicable.

Management's response: Currently, Jefferson Parish is the paymaster for GIVFD and is responsible for the disbursement process, including mailing checks. Management intends to evaluate the disbursement process and implement policies to segregate these duties to the extent possible with the limited number of employees involved for when the disbursement responsibilities are turned back over to GIVFD.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

Management represented that GIVFD does not have any active credit cards, bank debit cards, fuel cards, and P-cards (cards), for the fiscal period.

B. 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Not applicable.

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

Not applicable.

C. Using the monthly statements or combined statements selected under procedure #7B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that 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 observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Not applicable.

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

A. 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 and 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

Obtained listing of travel and related expense reimbursements and management's representation that listing is complete.

i. If reimbursed using a per diem, observe that 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);

No exceptions noted.

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

No exceptions noted.

iii. Observe that 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 Policies and Procedures procedure #1A(vii); and

No exceptions noted.

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

A. 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. *Alternatively, 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

Obtained listing of contracts initiated or renewed during the fiscal period and management's representation that listing is complete.

i. 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;

No exceptions noted.

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

No exceptions noted.

iii. If the contract was amended (e.g., change order), observe that 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, the documented approval); and

No exceptions noted.

iv. 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 that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

9) Payroll and Personnel

A. 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.

Obtained listing of employees and management's representation that listing was complete.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions noted.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exceptions noted.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

C. 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

Management represented that no employees or officials received termination payments during the fiscal period.

D. 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.

Management represented to that employer and employee portions of federal payroll taxes, LA tax withholdings, health insurance premiums, and workers' compensation premiums, and associated forms have been filed, by required deadlines and paid timely.

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Not applicable to GIVFD.

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

Not applicable to GIVFD.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Not applicable to GIVFD.

11) Debt Service

A. 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No debt was issued during the fiscal period.

B. 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).

GIVFD did not have debt outstanding at the end of the fiscal period.

12) Fraud Notice

A. 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 as required by R.S. 24:523.

Management asserted that there were no instances of misappropriation of public funds and assets during the fiscal period.

B. Observe that 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.

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures,

i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

iii. 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.

We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

No exceptions noted.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Not applicable to GIVFD.

B. Observe that 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).

Not applicable to GIVFD.

C. 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 that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

Not applicable to GIVFD.

ii. Number of sexual harassment complaints received by the agency;

Not applicable to GIVFD.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Not applicable to GIVFD.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Not applicable to GIVFD.

v. Amount of time it took to resolve each complaint.

Not applicable to GIVFD.

We were engaged by the Grand Isle Volunteer Fire Department, Inc. 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 the Grand Isle Volunteer Fire Department, Inc. 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.

Diez, Dupuy & Ruiz

Gonzales, Louisiana
June 30, 2025