

**GRANT PARISH LIBRARY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2022**



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June 5, 2023

Independent Auditors' Report

Board of Control  
Grant Parish Library

**REPORT ON THE FINANCIAL STATEMENTS**

**Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund, of the Grant Parish Library, a component unit of the Grant Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Library'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 Library, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library 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.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted



## ***Grant Parish Library***

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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 Library'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 Library'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 the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual)

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

### **Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is supplemental other information presented for purposes of additional analysis and is 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

## ***Grant Parish Library***

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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 other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2023, on our consideration of the Library'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 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 Library's internal control over financial reporting and compliance.



ROZIER, MCKAY, & WILLIS  
Certified Public Accountants

# **GRANT PARISH LIBRARY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2022**

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This section of the annual financial report presents our discussion and analysis of the Grant Parish Library's financial performance during the fiscal year ended December 31, 2022.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Grant Parish Library's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Grant Parish Library as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Grant Parish Library's assets and all of its liabilities. All of the Library's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, state revenue sharing, and grants.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Grant Parish Library's most significant activities and are not intended to provide information for the Library as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Grant Parish Library's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Grant Parish Library's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH LIBRARY AS A WHOLE**

An analysis of the government-wide Statement of Net Position is presented as follows:

# **GRANT PARISH LIBRARY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2022**

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	<b>December 31,</b>	
	<b>2022</b>	<b>2021</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 602,877	\$ 529,332
Receivables	686,102	674,500
Capital Assets	178,664	147,269
Total Assets	<u>1,467,643</u>	<u>1,351,101</u>
<b><u>Liabilities:</u></b>		
Accounts Payable	44,384	3,195
Compensated Absences	8,270	12,260
Total Liabilities	<u>52,654</u>	<u>15,455</u>
<b><u>Net Position:</u></b>		
Invested in Capital Assets	178,664	147,269
Unrestricted	1,236,325	1,188,377
Total Net Position	<u>\$ 1,414,989</u>	<u>\$ 1,335,646</u>

As the presentation appearing above demonstrates, with the exception of \$178,664 invested in capital assets, the Library's net position is unrestricted and may be used to meet the Grant Parish Library's ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

	<b><u>For the Year Ended December 31,</u></b>	
	<b>2022</b>	<b>2021</b>
<b><u>Revenues</u></b>		
Program Revenue:		
Operating Grants and Contributions	\$ ----	\$ 48,065
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	667,183	646,817
Revenue Sharing	48,489	48,484
Other	5,871	5,019
Total Revenue	<u>721,543</u>	<u>748,385</u>
<b><u>Program Expenses:</u></b>		
General Government	<u>642,200</u>	<u>552,827</u>
Change in Net Position	79,343	195,558
Net Position Beginning	1,335,646	1,140,088
Net Position Ending	<u>\$ 1,414,989</u>	<u>\$ 1,335,646</u>

# **GRANT PARISH LIBRARY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2022**

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As the accompanying presentation demonstrates, the Library has demonstrated an increase in net position of \$79,343. This is in large part due to an increase in advalorem tax receipts and prudent use of the Library's resources.

### **FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS**

For the year ended December 31, 2022, governmental fund balances increased by \$43,958. Differences between the government-wide presentation and the fund financial statements were primarily due to capital outlay and depreciation associated with capital assets.

### **BUDGET HIGHLIGHTS**

For the year ended December 31, 2022, revenue and expenditures conformed to expectations. The budget was amended to report an increase in anticipated revenues and expenditures.

### **CAPITAL ASSET ADMINISTRATION**

For the year ended December, 31, 2022, capital asset purchases are related to work on the Montgomery Branch.

### **DEBT ADMINISTRATION**

For the year ended December 31, 2022, there was no debt activity and no debts are outstanding at year end. Long-term liabilities are limited to compensated absences of current employees.

### **FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

At the present time, no factors have been identified that are expected to have a significant effect on future operations.



# **Grant Parish Library**

## ***Statement of Net Position*** ***December 31, 2022***

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 602,877
Accounts Receivable	686,102
Capital Assets	
Non depreciable capital assets	
Land	50,000
Construction in Process	45,030
Depreciable Capital Assets (net)	<u>83,634</u>
<b>Total assets</b>	<u>1,467,643</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable	44,384
Long-term liabilities	
Compensated Absences	<u>8,270</u>
<b>Total liabilities</b>	<u>52,654</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets	178,664
Unrestricted	<u>1,236,325</u>
<b>Total net position (deficit)</b>	<u><u>\$ 1,414,989</u></u>

**The accompanying notes are an integral part of the financial statements.**

# **Grant Parish Library**

## ***Statement of Activities*** ***Year Ended December 31, 2022***

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	<u>Governmental Activities</u>
Expenses:	
General Government	
Payroll & Related Benefits	\$ 386,022
Materials & Supplies	76,598
Repairs and Maintenance	66,703
Utilities	40,588
Legal & Professional	15,795
Small Equipment & Furnishings	13,817
Insurance	19,281
Travel & Other	9,761
Depreciation	<u>13,635</u>
Total Expenses	642,200
Program Revenues:	
Charges for Service	-
Operating Grants and Contributions	-
Capital Grants and Contributions	<u>-</u>
Net Expenses	<u>642,200</u>
General Revenues:	
Ad Valorem Taxes	667,183
State Revenue Sharing	48,489
Other	<u>5,871</u>
Total General Revenues	<u>721,543</u>
Change in Net Position	79,343
Net Position - Beginning	<u>1,335,646</u>
Net Position - Ending	<u><u>\$ 1,414,989</u></u>

**The accompanying notes are an integral part of the financial statements.**

# **Grant Parish Library**

## **Balance Sheet**

### **Governmental Funds**

**Year Ended December 31, 2022**

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	<b>General Fund</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 602,877
Accounts Receivables	<u>686,102</u>
<b>Total Assets</b>	<b><u>1,288,979</u></b>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts Payable	<u>44,384</u>
<b>Total Liabilities</b>	<b><u>44,384</u></b>
<b>Fund Balance</b>	
Assigned	452,841
Unassigned	<u>791,754</u>
<b>Total Fund Balance</b>	<b><u>1,244,595</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 1,288,979</u></b>

Fund Balance	\$ 1,244,595
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(8,270)
Amounts reported for governmental activities in the statement of net assets are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>178,664</u>
Net Position of Governmental Activities	<b><u>\$ 1,414,989</u></b>

**The accompanying notes are an integral part of the financial statements.**

# **Grant Parish Library**

## **Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds Year Ended December 31, 2022**

	<b>General Fund</b>
<b>Revenues:</b>	
Ad Valorem Taxes	\$ 667,183
State Revenue Sharing	48,489
Other	<u>5,871</u>
<b>Total revenues</b>	<u>721,543</u>
<b>Expenditures:</b>	
General Government	
Payroll & Related Benefits	390,012
Programs, Materials & Supplies	76,598
Repairs and Maintenance	66,703
Utilities	40,588
Legal & Professional	15,795
Small Equipment & Furnishings	13,817
Insurance	19,281
Travel & Other	9,761
Capital Expenditures	<u>45,030</u>
<b>Total expenditures</b>	<u>677,585</u>
<b>Change in Fund Balance</b>	43,958
<b>Fund balance - beginning of year</b>	<u>1,200,637</u>
<b>Fund balance - end of year</b>	<u>\$ 1,244,595</u>

Net change in fund balances of Governmental Funds	\$ 43,958
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	31,395
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds.	<u>3,990</u>
Change in net position of governmental activities	<u>\$ 79,343</u>

The accompanying notes are an integral part of the financial statements.

# **GRANT PARISH LIBRARY**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2022**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Grant Parish Library has been established under Louisiana Law in order to maintain a collection of books, periodicals, audio recordings, video recordings, and other media for the benefit of the Parish's citizens. The collection is made available to the public at branches located throughout Grant Parish. In addition, bookmobile and red carpet services are provided for patrons that do not have convenient access to the branch network. The Grant Parish Library is governed by the Board of Control, which is appointed by the Grant Parish Police Jury.

The accompanying policies conform to generally accepted accounting principles for governmental units.

### **Reporting Entity**

Governmental Accounting Standards Board established criterion for including a potential component unit within a reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the reporting entity to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Grant Parish Library is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Grant Parish Library and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Library's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

# **GRANT PARISH LIBRARY**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2022**

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The government-wide and fund financial statements present the Library's financial position and results of operations from differing perspectives which are described as follows:

### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Library as a whole. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and any grants.

### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Library's major fund is the general fund. The general fund is the primary operating fund of the Library and is used to account for all resources.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# **GRANT PARISH LIBRARY**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2022**

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### **Budget Practices**

The Board of Control adopts an annual budget for the general fund in the manner prescribed by State Law. These budgets present revenue and expenditures on a basis consistent with generally accepted accounting principles.

### **Capital Assets**

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 5 to 40 years depending on the nature of the capital asset.

As permitted by generally accepted accounting principles, collections maintained by the Grant Parish Library have not been capitalized.

### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. The Library has not formally adopted deposit and investment policies that address specific types of risk to which the Library is exposed. In general, the Library manages risk as follows:

- Credit and custodial risk is limited by investing in FDIC insured instruments and requiring a pledge of investment securities to protect deposits in excess of FDIC limits.
- Interest rate risk is minimized by limiting the maturity duration associated with deposits.

### **Accrued Leave**

Library employees earn vacation at rates that vary depending on the length of service. Unused vacation that employees are allowed to carry-forward is reported as long-term debt. Amounts attributable to governmental funds are reported as expenditures when the unused vacation is actually liquidated.

### **NOTE 2 – PROPERTY TAXES**

Property taxes are assessed based on values determined by the Grant Parish Tax Assessor. These taxes are billed and collected on behalf of the Library by the Grant Parish Sheriff's Office. For the year ended December 31, 2022 the Library has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Parish-wide Tax for improving, constructing, maintaining and operating public libraries in the Parish	10.54	2029

# **GRANT PARISH LIBRARY**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2022**

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Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

### **NOTE 3 - CASH**

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2022, the Library has \$609,128 in deposits (collected bank balance). These deposits are fully secured by FDIC insurance coverage and securities pledged to the Grant Parish Police Jury held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

### **NOTE 4 - RECEIVABLES**

Receivables at December 31, 2022, consisted entirely of amounts due from the Grant Parish Sheriff's Office. These amounts were \$653,689 and \$32,413 which were for advalorem taxes and State Revenue Sharing respectively.

### **NOTE 5 - CAPITAL ASSETS**

A summary of the Library's capital assets is provided as follows:

	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Disposals</u></b>	<b><u>Ending Balance</u></b>
Non-Depreciable Capital Assets				
Land	\$ 50,000	\$ ----	\$ ----	\$ 50,000
Construction in Process	----	45,030	----	45,030
Capital Assets Being Depreciated:				
Furniture, Fixtures, and Equipment	\$ 430,620	----	----	\$ 430,620
Less Accumulated Depreciation	(333,351)	(13,635)	----	(346,986)
<b>Total Depreciable Assets</b>	<b>\$ 97,269</b>	<b>\$ (13,635)</b>	<b>\$ ----</b>	<b>\$ 83,634</b>

Depreciation expense for the year ended December 31, 2022 is \$13,635.

### **NOTE 6 - RISK MANAGEMENT**

The Library is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.



# **GRANT PARISH LIBRARY**

## **NOTES TO FINANCIAL STATEMENTS**

***December 31, 2022***

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### **NOTE 7 – ACCRUED LEAVE**

Resources provided by the general fund are used to liquidate the accrued leave balances. Activity during the year was minimal. Accrued leave balance at year end was \$8,270.

### **NOTE 8 – ASSIGNED FUND BALANCE**

The Library Board of Control has voted to restrict the funds in the savings account for emergencies, repairs, and future purchases.

# **Grant Parish Library**

## **Statement of Revenues, Expenditures and Changes in Fund Balances**

### **Budget and Actual**

**Year Ended December 31, 2022**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 550,000	\$ 656,785	\$ 667,183	\$ 10,398
State Revenue Sharing	32,375	47,286	48,489	1,203
Operating Grants	3,000	-	-	-
Other	3,550	6,210	5,871	(339)
<b>Total revenues</b>	<u>588,925</u>	<u>710,281</u>	<u>721,543</u>	<u>11,262</u>
<b>Expenditures:</b>				
General Government				
Payroll & Related Benefits	370,401	395,706	390,012	5,694
Materials & Supplies	68,800	70,776	76,598	(5,822)
Repairs and Maintenance	40,000	101,500	66,703	34,797
Utilities	42,096	41,500	40,588	912
Legal & Professional	12,431	15,830	15,795	35
Small Equipment & Furnishings	8,000	18,300	13,817	4,483
Insurance	20,000	19,281	19,281	-
Travel & Other	7,000	7,925	9,761	(1,836)
Capital Expenditures	-	-	45,030	(45,030)
<b>Total expenditures</b>	<u>568,728</u>	<u>670,818</u>	<u>677,585</u>	<u>(6,767)</u>
<b>Net Change in Fund Balances</b>	<u>20,197</u>	<u>39,463</u>	<u>43,958</u>	<u>4,495</u>

# **Grant Parish Library**

## ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer***

***Year Ended December 31, 2022***

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	<u>Deidre Fuqua</u>
<b>Purpose</b>	
Salary	\$ 56,400
Benefits-Retirement	6,486
Benefits - Health Insurance	8,494
Reimbursements - Travel Related	477

**Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. Deidre Fuqua, the Director of the Grant Parish Library serves as the Chief Executive Officer.**



June 5, 2023

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

To the Board of Control  
Grant Parish Library

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Grant Parish Library, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Grant Parish Library's basic financial statements, and have issued our report thereon dated June 5, 2023.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Grant Parish Library'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 Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Grant Parish Library's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify



## ***Grant Parish Library***

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any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Grant Parish Library's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH LIBRARY**

## **SCHEDULE OF FINDINGS**

***For the Year Ended December 31, 2022***

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### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the Grant Parish Library as of December 31, 2022 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings.

### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

- There are no matters to report.

# **GRANT PARISH LIBRARY**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

***For the Year Ended December 31, 2022***

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<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **GRANT PARISH LIBRARY**

## **SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended December 31, 2022**

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<b>SECTION I Internal Control And Compliance Material To The Financial Statements.</b>	
<p><b><u>Finding 2021-001 – Maintaining proper time and attendance records:</u></b> Proper accounting practices and Library policy require that each employee properly document their time, attendance, and location daily. A review of the employee’s time records indicated that time and attendance records were not being properly maintained by each Library employee. Without proper documentation of time and attendance, the Board of Directors is unable to properly monitor employees. The lapse in time and attendance records may be due to a lack of proper oversight and review by management and the directors. We recommend the Library strengthen their policies and procedures to ensure that employee time and attendance records are properly completed and approved.</p>	<p><b><u>Resolved:</u></b> The Board emphasized through meetings with employees the importance of proper documentation of attendance and leave records.</p>
<b>SECTION II Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings and questioned costs.	Response – N/A
<b>SECTION III Management Letter</b>	
No management letter was issued with this report.	Response – N/A



**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Board of Control, Grant Parish Library and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Library (the Entity) 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, 2022 through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 described above. 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.

We were engaged 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 entity 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.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
June 1, 2023



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**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li><li>• Disaster Recovery / Business Continuity</li><li>• Sexual Harassment</li></ul>	<p>The Library maintains a comprehensive set of policies that address many, but not all, of the items noted. Including budgeting, payroll, credit cards, travel, ethics, and sexual harassment.</p>	<p>We continually monitor and review our policies to ensure they are up-to-date.</p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i></p>	<p>Board minutes were reviewed for the fiscal period.</p> <p>The Board met at required.</p> <p>Budget-to-Actual comparison are not included as part of the Board's monthly information.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p>The board receives financial information at each meeting. We will work to provide budget-to-actual information at each meeting.</p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.</p>	<p>There were no deficient fund balances in the previous report.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>d) 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.</p>	<p>The board received updates throughout the year and the finding was resolved.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>

# **Grant Parish Library**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained and the month of November was randomly selected for testing.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Treasurer initials bank reconciliations monthly.</p> <p>Reconciling items outstanding for more than 12 months was limited to 14 items with a total value of \$194.12. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The Board has requested that the outstanding items be researched and escheated to the State.</p>



**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Collections (excluding EFTs)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	The bank deposit is prepared by the Library Director or her assistant, who do not collect cash.	<b><i>The results did not include findings or criticisms.</i></b>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	The general ledger entries are posted by the Library Director or her assistant, who do not collect cash.	<b><i>The results did not include findings or criticisms.</i></b>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	The Library Director performs reconciliations. The Director does not collect cash.	<b><i>The results did not include findings or criticisms.</i></b>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Coverage for employee theft is maintained.	<b><i>The results did not include findings or criticisms.</i></b>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source	January 28, 2022 and March 28, 2022 were selected.	<b><i>The results did not include findings or criticisms.</i></b>



**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	N/A – Deposits subject to testing were limited to checks that arrived by mail.	<b><i>The results did not include findings or criticisms.</i></b>
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Information appearing on deposit slips is fully supported by documentation	<b><i>The results did not include findings or criticisms.</i></b>
c. Trace the deposit slip total to the actual deposit per the bank statement.	Deposit slips matched bank statements	<b><i>The results did not include findings or criticisms.</i></b>
d. 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).	Deposits were made within a single business day.	<b><i>The results did not include findings or criticisms.</i></b>
e. Trace the actual deposit per the bank statement to the general ledger.	Deposits agreed with amounts reported on the general ledger.	<b><i>The results did not include findings or criticisms.</i></b>

# **Grant Parish Library**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).</p> <p>9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p> <p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p> <p>b) At least two employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p>	<p>All disbursements occur at the main branch in Colfax, LA.</p> <p>Request for purchases are made to one of the office workers who then gives approval to the director and then initial employee who made the request.</p> <p>The assistant librarian reviews and prepares all invoices for payment. The Library Director then reviews all payments and signs checks. Furthermore, payments in excess of \$5,000 require and additional signature from a member of the board.</p> <p>Due to the limited size of the staff, it is not practical to limit access to components of the computerized accounting system.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all disbursements are reviewed by a member of the board.</i></p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11. 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</p>	<p>Payments are typically mailed by the Library Director.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the assistant librarian.</p> <p>Transactions were authorized and approved by the Library Director.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
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.		

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list was furnished and representations were obtained.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit card statement is reviewed and approved by the assistant librarian who is not the card holder.</p> <p>There were no finance charges or late fees</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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).	Credit card statements did have supporting documentation or written documentation of business / public purpose.	<b><i>The results did not include findings or criticisms.</i></b>

# **Grant Parish Library**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. 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 policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>A list was obtained from the general ledger and management has provided representations that the listing is complete.</p> <p>Reimbursements are based on the standard mileage rate.</p> <p>Reimbursement was fully supported by an original itemized receipt.</p> <p>Documentation was on file for each of the five transactions.</p> <p>Reimbursements are reviewed and signed by a member of the board.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p>

# **Grant Parish Library**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <ul style="list-style-type: none"><li>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</li><li>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</li><li>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</li><li>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</li></ul>	<p>Management represented that the Library does not enter into long-term contracts and pays invoices as they come due monthly.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>



# **Grant Parish Library**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The Library Director provided a listing of all employees and gave representation the listing is complete. Five employees were randomly selected.	<b><i>The results did not include findings or criticisms.</i></b>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Daily time and attendance was properly documented by all employees.	<b><i>The results did not include findings or criticisms.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Attendance and leave was approved by the Library Director.	<b><i>The results did not include findings or criticisms.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave was properly reflected in the cumulative leave records.	<b><i>The results did not include findings or criticisms.</i></b>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	There were no termination payments during the year.	<b><i>The results did not include findings or criticisms.</i></b>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.  19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	N/A – Payroll related items are paid by the Grant Parish Police Jury.	

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p> <p>21. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>The employees had documentation on file that ethics training had been completed.</p> <p>There is no evidence that the employee attested to reading the ethics policy.</p> <p>The Director has represented that an ethics designee has been appointed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>We will begin having each employee read and sign the ethics policy annually.</p> <p><i>The results did not include findings or criticisms.</i></p>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The Library does not carry any debt.	<b><i>The results did not include findings or criticisms.</i></b>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	There is no debt.	<b><i>The results did not include findings or criticisms.</i></b>

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Fraud Notice</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representation from the Director there are no misappropriations	<b><i>The results did not include findings or criticisms.</i></b>
24 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.	The flyer is posted at the main branch in Colfax, LA and on the Library's website.	<b><i>The results did not include findings or criticisms.</i></b>

## **Grant Parish Library**

### **Statewide Agreed-Upon Procedures**

#### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
25 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b>	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A

**Grant Parish Library**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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<b>Information Technology Disaster Recovery /Business Continuity</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
28 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 procedures and discussed the results with management.	N/A

## **Grant Parish Library**

### **Statewide Agreed-Upon Procedures**

#### **Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>The employees received the sexual harassment training.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>	<p>The sexual harassment policy has been posted.</p>	<p><b><i>The results did not include findings or criticisms.</i></b></p>
<p>28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> <li>a. Number and percentage of public servants in the agency who have completed the training requirements;</li> <li>b. Number of sexual harassment complaints received by the agency;</li> <li>c. Number of complaints which resulted in a finding that sexual harassment occurred;</li> <li>d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and</li> <li>e. Amount of time it took to resolve each complaint.</li> </ul>	<p>Based on discussions with management no report was available.</p>	<p>In the future, we will complete the necessary report within deadlines imposed by the statute.</p>