

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 2021**

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

CONTENTS

	<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT		5-7
REQUIRED SUPPLEMENTARY INFORMATION		9
Management’s Discussion and Analysis (MD&A)		10-16
 GOVERNMENT-WIDE FINANCIAL STATEMENTS		 17
Statement of Net Position	A	18
Statement of Activities	B	19
FUND FINANCIAL STATEMENTS		21
Governmental Funds Balance Sheet	C	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	23
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances	E	24
Reconciliation of the Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statements of Activities	F	25
 NOTES TO THE FINANCIAL STATEMENTS		
Index		26
Notes		27-34
 REQUIRED SUPPLEMENTARY INFORMATION	 <u>Exhibit</u>	 35
Budgetary Comparison Schedule		36
General Fund	1	37
Notes to the Budgetary Comparison Schedule		38
 SUPPLEMENTARY INFORMATION		 39
Compensation Paid Board Members		40
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer		41
 OTHER REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>		 42
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		43-44
Schedule of Findings and Responses		45
 AGREED-UPON PROCEDURES		 47
Independent Accountant’s Report on Applying Statewide Agreed-Upon Procedures		48-56

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

This page intentionally left blank.



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive

Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

In-Charges: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

Independent Auditor's Report

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, 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 West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 West Carroll Parish Ambulance Service District, a component unit of West Carroll Parish Police Jury, as of December 31, 2021, and the respective changes in financial position thereof 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 (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards* (*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 District, 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.

Responsibility 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement 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 District'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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, the Budgetary Comparison Schedule and related Notes to the Budgetary Comparison Schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the table of contents, 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 accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022 on our consideration of the West Carroll Parish Ambulance District'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 solely 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 District'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 District's internal control over financial reporting and compliance.

Allen, Green and Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 30, 2022

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

This page intentionally left blank.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION:

**MANAGEMENT'S DISCUSSION
AND ANALYSIS (MD&A)**

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

Our discussion and analysis of the financial performance of the West Carroll Ambulance Service District of the Parish of West Carroll (the District), a component unit of West Carroll Parish Police Jury, provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis (MD&A). Please read it in conjunction with the District's financial statements which follows this MD&A. All amounts are presented in thousands unless otherwise noted.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$4,561 thousand (net position). Of this amount, \$3,005 thousand (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The District's revenue received from claims (charges for services) for the year ended December 31, 2021 was \$1,351 thousand; there was a decrease of \$223 thousand from the revenue received for claims of \$1,574 thousand in 2020. The decrease is primarily due to the number of patients having insurance and making payments for services was less. Other income decreased from \$411 thousand to \$24 thousand due to the fact the ambulance district was not used for hurricane disaster response in 2021.

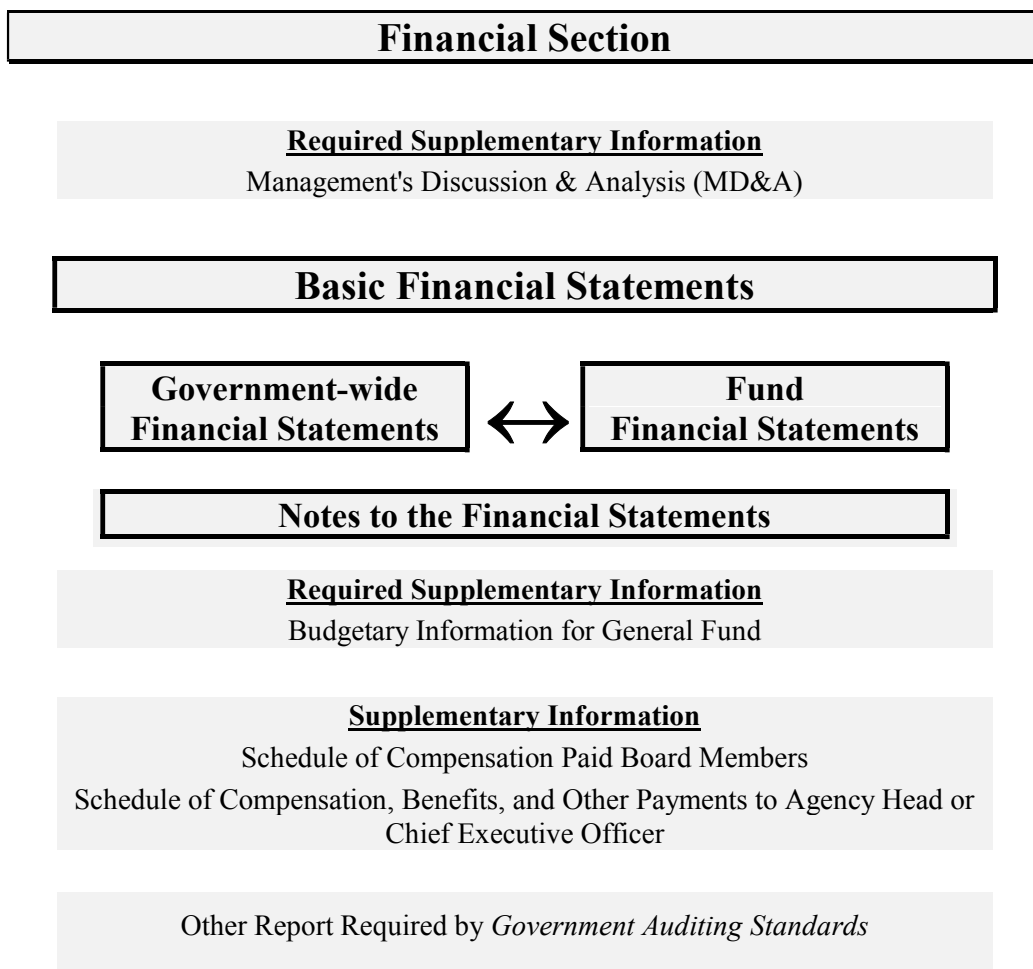
The District's total expenses for the year ended December 31, 2021 was \$2,364 thousand; this is a decrease of \$27 thousand from the expenses of \$2,391 thousand in 2020. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business. The decrease in expenses is primarily due the ambulance district did not have to pay additional salaries and benefits due to the lack of hurricane disaster response in 2021.

USING THIS ANNUAL REPORT

The District's annual report consists of a series of financial statements that show information for the District as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For our governmental fund the financial statements tell how we financed our services in the short-term as well as what remains for future spending. Fund financial statements also may give you some insights into the District's overall financial health. Fund financial statements also report the District's operations in more detail than the governmental-wide financial statements by providing information about the District's fund - the General Fund.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

The following chart reflects the information included in this annual report.



Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information, and the Supplementary Information, identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins with the government-wide financial statements. One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information about the District as a whole and its activities in a way that helps answer this question. We prepare these statements to include all assets, liabilities, and deferred outflows/inflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

These two statements report the District's net position – the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the Statement of Net Position – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position – as reported in the Statement of Activities – are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the District's operating results. However, the District's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider other non-financial factors, such as the quality of service.

In the Statement of Net Position and the Statement of Activities, the District's activities are shown as:

Governmental activities Most of the District's basic services are reported here, including salaries and contract labor, employee benefits, professional fees, operations and maintenance, repairs and upkeep, and administrative expenses. Sales tax revenue and claims revenue finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The District reports all of its activity in one governmental fund, which uses the following approach:

Governmental funds Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations (Statements D and F).

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

THE DISTRICT AS A WHOLE

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1
Net Position
December 31,
(in thousands)

	2021	2020	Variance
Current and other assets	\$ 3,199	\$ 3,148	\$ 52
Capital assets, net	1,556	1,701	(146)
Total assets	<u>4,755</u>	<u>4,849</u>	<u>(94)</u>
Current and other liabilities	180	156	23
Noncurrent liabilities	14	20	(6)
Total liabilities	<u>193</u>	<u>176</u>	<u>18</u>
Net position			
Investment in capital assets	1,556	1,701	(145)
Unrestricted	3,005	2,973	32
Total net position	<u>\$ 4,561</u>	<u>\$ 4,674</u>	<u>\$ (113)</u>

Net position of the District's governmental activities for December 31, 2021 was \$4,561 thousand. Unrestricted net position that are the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$3,005 thousand.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

Table 2
Changes in Net Position
For the year ended December 31,
(in thousands)

	2021	2020	Variance
Revenues:			
Program Revenues			
Charges for services	\$ 1,351	\$ 1,574	\$ (223)
Operating grants and contributions	-	26	(26)
Capital grants and contributions	4	9	(5)
General Revenues			
Sales tax revenue	834	720	114
Interest revenue	38	85	(47)
Other revenue	24	411	(387)
Total Revenues	<u>2,251</u>	<u>2,825</u>	<u>(574)</u>
Expenses:			
Public safety – ambulance service:			
Salaries and contract labor	1,068	1,087	(19)
Employee benefits	369	386	(17)
Professional fees	53	53	-
Operations and maintenance	147	104	43
Repairs and upkeep	79	51	28
Administrative expense	419	500	(81)
Depreciation expense	229	210	19
Total functions/program expenses	<u>2,364</u>	<u>2,390</u>	<u>(27)</u>
Increase (decrease) in net position	(113)	434	(547)
Net position – beginning	4,674	4,240	434
Net position – ending	<u>\$ 4,561</u>	<u>\$ 4,674</u>	<u>\$ (113)</u>

Governmental Activities

The cost of all governmental activities this year was \$2,364 thousand. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes and other general revenue was \$1,008 thousand because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported a fund balance of \$3,072 thousand which was an increase of \$15 thousand. Total revenues for 2021 decreased \$573 thousand from total revenues for 2020. This decrease is due to there were no funds received for disaster response in 2021.

Total expenditures for 2021 were \$2,236 thousand, which decreased \$419 thousand due mainly to no ambulance purchases or remount purchases.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual amounts available for appropriation exceeded budgeted amounts by \$66 thousand. This favorable variance was due mainly to conservative budgeting. This was unexpected income and was not budgeted. Actual charges to appropriations were less than budgeted charges by \$49 thousand. This favorable variance was due mainly to over budgeting on cost of vehicles and maintenance. The District made no revisions to the budget for the fiscal year.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

At December 31, 2021, the District had invested in the following capital assets:

	Capital Assets, net December 31,		
	2021	2020	Variance
Land	\$ 81,500	\$ 81,500	\$ -
Land Improvements	16,865	18,108	(1,243)
Buildings	923,917	955,452	(31,535)
Vehicles	337,155	488,448	(151,293)
Furniture and Fixtures	2,800	1,728	1,072
Equipment	194,017	155,377	38,640
Total Capital assets, net	\$ 1,556,254	\$ 1,700,613	\$ (144,359)

The decrease in net capital assets was due to the depreciation.

Debt

The District did not have any outstanding debt at the end of the current fiscal year.

Our long term liability consists of compensated absences of \$67 thousand, which includes both a short term and a long term portion. We present more detail about our compensated absences liability in Note 6 to the financial statements.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS Our elected and appointed officials and citizens consider many factors when setting the District's budget and tax rates. One of the most important factors affecting the budget is our unpredictable nature of claims and sales tax collections. Approximately, 97% of total revenues are claims and sales tax. Circumstances that will affect our 2022 budget year are the unexpected nature of the economy concerning tax revenue, claims revenue related to the ambulance and insurance industry, and a slight possibility of purchasing other buildings and land in the future.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and show the District's accountability for the money it receives. If you have any questions about this report or wish to request additional information contact, the Executive Director at West Carroll Parish Ambulance District, P. O. Box 684, Oak Grove, LA, 71263, telephone number (318) 428-8979.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

**GOVERNMENT-WIDE FINANCIAL
STATEMENTS**

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**STATEMENT OF NET POSITION
December 31, 2021**

Statement A

ASSETS	
Current Assets	
Cash	\$ 2,731,293
Receivables	356,241
Inventories	24,038
Prepaid expenses and other assets	<u>87,107</u>
Total current assets	3,198,679
Capital Assets	
Land	81,500
Capital assets, net of depreciation and amortization	<u>1,474,754</u>
TOTAL ASSETS	<u>4,754,933</u>
LIABILITIES	
Current Liabilities	
Accounts, salaries and other payables	126,972
Compensated absences payable	<u>52,449</u>
Total current liabilities	179,421
Noncurrent Liabilities	
Compensated absences payable	<u>14,094</u>
TOTAL LIABILITIES	<u>193,515</u>
NET POSITION	
Investment in capital assets	1,556,254
Unrestricted	<u>3,005,164</u>
TOTAL NET POSITION	<u>\$ 4,561,418</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021**

	Statement B
PROGRAM EXPENSES:	
Public safety - ambulance service:	
Salaries and contract labor	\$ 1,067,511
Employee benefits	369,166
Professional fees	53,283
Operations and maintenance	147,190
Repairs and upkeep	78,910
Administrative expense	419,091
Depreciation	228,989
	2,364,140
TOTAL PROGRAM EXPENSES	2,364,140
PROGRAM REVENUES:	
Charges for services	1,351,263
Capital grants and contributions	4,397
	1,355,660
TOTAL PROGRAM REVENUES	1,355,660
NET PROGRAM EXPENSE	(1,008,480)
GENERAL REVENUES:	
Sales tax revenue	834,243
Interest revenue	38,235
Other	23,732
	896,210
TOTAL GENERAL REVENUES	896,210
INCREASE (DECREASE) IN NET POSITION	(112,270)
NET POSITION - BEGINNING	4,673,688
NET POSITION - END OF YEAR	\$ 4,561,418

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

This page intentionally left blank.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

FUND FINANCIAL STATEMENTS

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2021**

Statement C

ASSETS		
Cash	\$	2,731,293
Receivables		356,241
Inventories		24,038
Prepaid expenses and other assets		<u>87,107</u>
TOTAL ASSETS		<u><u>3,198,679</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts, salaries and other payables		<u>126,972</u>
TOTAL LIABILITIES		<u>126,972</u>
Fund balances:		
Nonspendable		111,145
Unassigned		<u>2,960,562</u>
TOTAL FUND BALANCE		<u>3,071,707</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>3,198,679</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2021**

		Statement D
Total fund balances - governmental funds	\$	3,071,707
<p>The cost of capital assets (land, buildings, furniture and equipment and intangibles) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Costs of capital assets	\$	3,203,480
Accumulated depreciation	<u>(1,647,226)</u>	1,556,254
<p>Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.</p>		
Balances at December 31, 2021 are:		
Compensated absences payable		<u>(66,543)</u>
Net position of governmental activities	<u>\$</u>	<u>4,561,418</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2021**

Statement E

REVENUES	
Local Sources:	
Sales tax revenue	\$ 834,243
Claims	1,351,263
Interest revenue	38,235
Other revenue	23,732
Federal sources:	
Grant revenue	4,397
TOTAL REVENUES	2,251,870
EXPENDITURES	
Public safety- ambulance service	
Current:	
Salaries and contract labor	1,067,511
Employee benefits	385,822
Professional fees	53,283
Operations and maintenance	147,190
Repairs and upkeep	78,910
Administrative expense	419,091
Capital outlay	84,630
TOTAL EXPENDITURES	2,236,437
Net change in fund balances	15,433
FUND BALANCES - BEGINNING	3,056,274
FUND BALANCES - END OF YEAR	\$ 3,071,707

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended December 31, 2021**

Statement F

Total net change in fund balances - governmental funds \$ 15,433

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the period:

Capital outlay	\$	84,630	
Depreciation expense		<u>(228,989)</u>	(144,359)

In the Statement of Activities, certain operating expenses-compensated absences (vacation and comp time) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and comp time used was more than the amounts earned.

16,656

Change in net position of governmental activities \$ (112,270)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

INDEX

	<u>Page</u>
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	27
A. REPORTING ENTITY	27
B. FUNDS	27
C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING	28
D. BUDGETS	29
E. CASH AND CASH EQUIVALENTS	29
F. INVESTMENTS	30
G. INVENTORIES AND PREPAID ITEMS	30
H. CAPITAL ASSETS	30
I. COMPENSATED ABSENCES	30
J. FUND BALANCES OF FUND FINANCIAL STATEMENTS	31
K. RESTRICTED NET POSITION	31
L. SALES TAXES	31
M. USE OF ESTIMATES	32
NOTE 2 - CASH AND INVESTMENTS	32
NOTE 3 - RECEIVABLES	32
NOTE 4 - CAPITAL ASSETS	33
NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES	33
NOTE 6 - COMPENSATED ABSENCES	33
NOTE 7 - PENSION PLAN	34
NOTE 8 - RISK MANAGEMENT	34
NOTE 9 - FUND BALANCE CLASSIFICATION DETAILS	34

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY The District was established by the West Carroll Parish Police Jury in 1996 under the provisions of LSA-R.S. 33:9056 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which necessitate ambulance care or extrication. Appointed Board members serve staggering terms of six years.

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Police Jury 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 Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the police jury and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury exists.
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.

Because the Police Jury appoints members to the District's Board and the District is financially accountable to the Police Jury, the District was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUNDS The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District has only one fund.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Governmental Funds Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition, or construction of capital assets, and the servicing of long-term debt. Governmental funds include:

General fund - the only fund of the District. It accounts for all financial resources of the District.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 Accounting and Financial Reporting for Non-exchange Transactions.

Program revenues Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the District's general revenues. Charges for services are primarily derived from claims.

Allocation of indirect expenses The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "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 pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Sales taxes are recognized when the underlying exchange transaction occurs and the resources are available.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

Expenditures

Salaries are recorded as earned.

D. BUDGETS The District follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the General fund.

Each year, prior to the beginning of the fiscal year, the Executive Director submits to the Board a proposed annual budget for the General Fund. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them.

The Board adopted a budget for the General fund.

All appropriations (unexpended budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budget when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets at the classification level and management does not have the authority to make any transfers between line items without Board approval.

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Board at the classification level of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget.

E. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

F. INVESTMENTS Investments are limited by LSA-R.S. 33:2955 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

G. INVENTORIES AND PREPAID ITEMS The District records their unused medical supplies and diesel fuel as inventory using the First-in, First-out (FIFO) method. Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. All purchased inventory items are valued at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The consumption method is used to record prepaid expenses, whereby expenditures are recognized as time lapses and the prepaids are recognized as expenses.

H. CAPITAL ASSETS Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed over their estimated useful lives (including salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. The capitalization threshold is \$500 for all assets except computer software, which has a threshold of \$75,000. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Land Improvements	20 years
Buildings	40 years
Appliances	5 years
Vehicles	5 years
Furniture and Fixtures	5 years
Equipment	3-10 years
Intangibles	3 years

I. COMPENSATED ABSENCES All employees are entitled to two weeks (120 hours for operational employees and 80 hours for office staff employees) of vacation time at the beginning of each fiscal year. After fifteen years of service, all employees are entitled to three weeks (168 hours for operational employees and 120 hours for office staff) of vacation time at the beginning of each fiscal year. Vacation time does not carry over from one year to the next, however, an employee may receive compensation for earned vacation time upon resignation or termination.

All employees are entitled to two weeks (120 hours for operational employees and 80 hours for office staff employees) of sick leave at the beginning of each fiscal year. After fifteen years of service, all employees are entitled to three weeks (168 hours for operational employees and 120 hours for office staff) of sick leave at the beginning of each fiscal year. Sick leave does carry over from year to year and accrue to a maximum limit of two hundred forty (240) hours for administrative personnel and three hundred thirty-six (336) hours for operational personnel. No employee at any time shall be paid for unused sick leave.

Salaried employees are entitled to earn compensatory time for overtime worked. Employees which earn more than 480 hours of compensatory time can be paid for that excess time on a quarterly basis or prior to termination.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

The District's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation is attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

J. FUND BALANCES OF FUND FINANCIAL STATEMENTS GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the District's highest level of decision making authority. The Board is the highest level of decision making authority of the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

Assigned: Fund balance that is constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

Unassigned: Fund balance that is the residual classification for the general fund.

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

K. RESTRICTED NET POSITION For government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exist:

- Restricts are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulation of other governments;
- Restrictions are imposed by law through constitutional provision or enabling legislation.

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

L. SALES TAXES The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance service to the public, including acquiring, improving, maintaining, and operating facilities

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

and equipment required in connection therewith and paying related personnel costs." This tax was renewed by voters in November 2015 for a period of 10 years ending December 31, 2026.

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

NOTE 2 - CASH AND INVESTMENTS At December 31, 2021, the District had cash deposits (book balances) totaling \$2,731,293. Deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The fair 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.

Interest Rate Risk: The District's policy does not address interest rate risk.

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount of deposits was \$2,731,293 and the bank balance was \$2,773,207. Of the bank balance, \$250,000 was covered by federal deposit insurance. The remaining bank balance of \$2,523,207 was collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES The receivables at December 31, 2021, are as follows:

Class of Receivables	General Fund
Sales and use tax	\$ 149,122
Claims	207,119
Total	\$ 356,241

The District expects to collect these amounts in full; therefore, no allowance for doubtful accounts has been established.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 4 - CAPITAL ASSETS The capital assets balances and activity for the year ended December 31, 2021 are as follows:

Governmental activities:

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, Ending</u>
Nondepreciable Assets:				
Land	\$ 81,500	\$ -	\$ -	\$ 81,500
Total nondepreciable assets	<u>81,500</u>	<u>-</u>	<u>-</u>	<u>81,500</u>
Depreciable Assets:				
Land Improvements	24,866	-	-	24,866
Buildings	1,171,799	-	-	1,171,799
Vehicles	1,228,778	-	-	1,228,778
Furniture & fixtures	9,212	1,999	-	11,211
Equipment	602,695	82,631	-	685,326
Total depreciable assets	<u>3,037,350</u>	<u>84,630</u>	<u>-</u>	<u>3,121,980</u>
Less accumulated depreciation:				
Land Improvements	6,758	1,243	-	8,001
Buildings	216,347	31,535	-	247,882
Vehicles	740,330	151,293	-	891,623
Furniture & fixtures	7,484	927	-	8,411
Equipment	447,318	43,991	-	491,309
Total accumulated depreciation	<u>1,418,237</u>	<u>228,989</u>	<u>-</u>	<u>1,647,226</u>
Capital assets, net	<u>\$ 1,700,613</u>	<u>\$ (144,359)</u>	<u>\$ -</u>	<u>\$ 1,556,254</u>

NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2021 are as follows:

Accounts payable	<u>\$ 99,215</u>
Salaries and benefits payable	<u>27,757</u>
Total	<u>\$ 126,972</u>

NOTE 6 - COMPENSATED ABSENCES At December 31, 2021, employees of the District have accumulated and vested \$66,543 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. These amounts are recorded as liabilities in the funds from which payment will be made and include both vacation leave and compensatory time earned. Following is a summary of the compensated absence transactions for the year:

Balance, Beginning	\$ 83,199
Additions	52,449
Deductions	<u>(69,105)</u>
Balance, Ending	<u>66,543</u>
Amount Due in One Year	<u>\$ 52,449</u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 7 - PENSION PLAN The District implemented a retirement plan for employees during 2016 consisting of a 457 plan. The District contributes 3% to the 457 plan. The defined contribution plan is administered by Louisiana Deferred Compensation Plan.

All employees are eligible to participate in the 457 plan. Contribution rates are determined and may be changed by the employer. All contributions to the plan are considered to be vested at time of enrollment.

Contributions to the District's plan for 2021 are as follows:

	<u>457 Plan</u>
Employer	\$ 31,774
Employee	26,748

NOTE 8 - RISK MANAGEMENT The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance to manage these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - FUND BALANCE CLASSIFICATION DETAILS The following are the details of the fund balance classifications for the year ended December 31, 2021:

Nonspendable:	
Inventories	\$ 24,038
Prepaid expenses and other assets	87,107
Unassigned	<u>2,960,562</u>
	<u><u>\$ 3,071,707</u></u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

Budgetary Comparison Schedule

GENERAL FUND The general fund accounts for all activities of the District.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2021**

Exhibit 1

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
			(Budgetary Basis)	POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Sales tax revenue	\$ 624,000	\$ 624,000	\$ 834,243	\$ 210,243
Claims	1,400,000	1,400,000	1,351,263	(48,737)
Interest revenue	12,000	12,000	38,235	26,235
Other	150,000	150,000	23,732	(126,268)
Federal Sources:				
Grant revenue	-	-	4,397	4,397
TOTAL REVENUES	2,186,000	2,186,000	2,251,870	65,870
EXPENDITURES				
Public safety- ambulance service				
Current:				
Salaries and contract labor	956,500	956,500	1,067,511	(111,011)
Employee benefits	372,868	372,868	385,822	(12,954)
Professional fees	57,753	57,753	53,283	4,470
Operations and maintenance	155,000	155,000	147,190	7,810
Repairs and upkeep	96,300	96,300	78,910	17,390
Administrative expense	444,300	444,300	419,091	25,209
Capital outlay	202,600	202,600	84,630	117,970
TOTAL EXPENDITURES	2,285,321	2,285,321	2,236,437	48,884
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(99,321)	(99,321)	15,433	114,754
FUND BALANCES - BEGINNING	2,268,031	2,268,031	3,056,274	788,243
FUND BALANCES - END OF YEAR	\$ 2,168,710	\$ 2,168,710	\$ 3,071,707	\$ 902,997

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2021**

A. BUDGETS

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by classification of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget. No revisions were considered necessary by the Board in the fiscal year.

Budget Basis of Accounting The major governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets by classification and management does not have the authority to make any transfers between line items on the budget without Board approval.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Compensation Paid Board Members
December 31, 2021**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 2021.

Mark Bowman

Fred Copes, Chairman

Mike Gammill

James E. Melton, Vice Chairman (January - July 2021)

Laura Beth Perkins, Vice Chairman (September 2021, Appointed to Board August 2021)

Larry Copes

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2021**

Agency Head Name: Logan Pippin

<u>Purpose</u>	<u>Amount</u>
Salary	\$71,417
Benefits – insurance	10,879
Benefits – retirement	2,789
Benefits – FICA	7,113
Benefits – other (compensatory time)	21,563
Cell phone	604

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**OTHER REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

The report following this page is a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States of America. The section of the report on compliance is based solely on the audit of the financial statements and presents, where applicable, compliance matters that would be material to the financial statements. The section of the report on internal control over financial reporting is, likewise, based solely on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses.



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive

Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

In-Charges: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

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*

Independent Auditor's Report

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, 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 West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 30, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 Standard*.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 30, 2022

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Schedule of Findings and Responses
For the Year Ended December 31, 2021**

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was unmodified.
- ii. There was no significant deficiency required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance considered material, as defined by the *Government Auditing Standards*, to the basic financial statements.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

This page intentionally left blank.

AGREED-UPON PROCEDURES



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

In-Charge: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended December 31, 2021. Management of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, is responsible for those C/C areas identified in the SAUPs.

The District 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 year ended December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics** including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Comment: When reviewing the applicable written policies and procedure for the required elements, the following exceptions were noted:

- **Disbursements-** No written policies or procedures were noted.
- **Receipts-** No written procedures were noted. Policy did not contain required elements.
- **Contracting-** No written procedures were noted. Policy did not contain required elements of (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, and (4) monitoring process.
- **Ethics-** Policy did not contain required elements of (1) requirement that documentation is maintained to demonstrate all employees are notified of any changes to the entity's ethics policy.

Management's Response: The ambulance district will review and add written policies where needed for disbursements, receipts, contracting, and ethics training.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit 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.*
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Comment: Four exceptions noted for meetings not held at least monthly.

Management's Response: Due to the Covid-19 pandemic meetings were not held due to illness and there were times that the weather did not permit the district to meet. The ambulance district understands meetings must be held each month per the district's policy and will continue all efforts to meet each month on the appointed date/time.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - 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
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
 - 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.
 - 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.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - 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.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting

documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov). If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - b) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - c) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Comment: No travel-related reimbursements during year; therefore no testing was performed.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Comment: District has no debt instruments; therefore no testing performed.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures,
 - 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.
 - 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.
 - 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.

Comment: We performed the procedures and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
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).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Comment: Report was not dated on or before February 1.

Management’s Response: The ambulance district had trained its employees on sexual harassment. We understand its importance and host a class each year where the district employees must attend. The district kept the certificates in the employee personnel file. The district now understands that a report must be filed and one for 2022 has been completed and will always be completed and filed before February 1 of each year.

We were engaged by West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, 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 District 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.

Allen, Green & Williamson, LLP

Allen, Green & Williamson, LLP
Monroe, Louisiana
June 30, 2022