Natchitoches Historic District Development Commission

Agreed–Upon Procedures

June 30, 2025

Natchitoches Historic District Development Commission
Table of Contents

Page

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Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Board of Directors of
Natchitoches Historic District Development Commission
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below related to the Natchitoches Historic District Development Commission's (the "Commission") internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2024 through June 30, 2025. The Commission's management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Commission uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their 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 that they address each of the following categories and subcategories, as applicable:

   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 (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).
   e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
   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, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers.
i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, (4) requirement that all employees annually attest through signature verification that they have read 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) ***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.

Results
We obtained the Commission's policies and procedures from management. The Commission's written policies and procedures addressed the above categories that were applicable to the Organization. No exceptions noted.

Annual Fiscal Report (AFR)

2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

Results
We obtained the current year and prior year AFRs from management. We performed analytical procedures and noted a 1789% increase in cash and cash equivalents due to an increase in monies from local governments for shared projects; a 100% increase in receivables due to a coding change by management; a 100% decrease in amounts due from the primary government due to a coding change by management; and a 100% increase in capital grants and contributions due to an increase in monies from local governments for shared projects.

Board Meetings / Minutes

3. Obtain and inspect the board 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 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) Observe that the minutes referenced or included monthly budget-to-actual comparisons.

c) Access the entity's online information included in the DOA's boards and commissions database (https://www/cfprd.doa.louisiana.gov/boardsandcommissions/home.cfm) and observe that the entity submitted board meeting minutes for all meetings during the fiscal period.

Results
We obtained the board meeting minutes for the fiscal period, as well as the Commission's Bylaws from management. There was no board meeting held in December 2024. The minutes did not reference or include budget-to-actual comparisons.

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period 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, 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);
   c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months from the statement closing date; and
   d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.

Results
We obtained a listing of bank accounts and obtained management's representations that the listing is complete. We examined the bank reconciliations and bank statements by month for the period of July 2024 – June 2025. The reconciled balance at June 30, 2025 agrees to the general ledger. There is no evidence that a member of management or board member reviewed each reconciliation. We could not determine if bank reconciliations were prepared within 2 months of the related statement closing date.

Receipts / Collections

5. Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:

   a) 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 or license applications received) to the deposit.
   b) 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.
   c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

7. Randomly select 5 deposit dates for each of the bank accounts (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 5 deposits for each bank account and:

    a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
    b) Trace the deposit slip total to the actual deposit per the bank statement.
    c) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100).
    d) Trace the actual deposit per the bank statement to the general ledger.

8. Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

9. For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:

    a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.
    b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

10. For licensing boards, obtain and inspect the board's written policies and procedures for granting licenses (if no written policies and procedures, inquire to management) and observe that there is a process performed to ensure licensees meet the licensure requirements established by the board or statute, as applicable. For the 10 individual applicants selected in the previous step that were granted initial or renewal licenses during the period, request the supporting documentation (e.g. licensee file) from management and:
    a) Observe that the board followed the established process to issue or renew the license.
    b) Observe the documentation contains evidence that the licensee meets or continues to meet (if renewal) the licensure requirements established by the board or statute, as applicable.
    c) Observe that the license was granted or approved by the board or the designated board member(s), as applicable.

11. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sheriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Results

We reviewed the Commission's policy relating to receipts/collections. We reviewed support for the 5 deposits without exception.

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

12. 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.

13. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:

    a) Observe that the disbursement matched the related original invoice/billing statement.
    b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #12, as applicable.

    Results

    We reviewed the Commission's policy relating to disbursements. We observed that each of the (5) disbursements matched the related original invoice. There is no evidence (e.g. initial/date, electronic logging) of approval on four of the five disbursements selected for testing.

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

14. 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. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

    a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.
    b) Observe that finance charges and late fees were not assessed on the selected statements.

15. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #14 above. For each transaction, observe that it is supported by (1) an original

itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results
Not applicable. The Commission does not have any active credit cards.

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

16. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members 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, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx) or the U.S. General Services Administration (www.gsa.gov).
    b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
    c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
    d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results
Not applicable. There were no travel expense reimbursements during the current fiscal year.

Contracts

17. 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 that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
    b) Observe that the contract was approved by the governing body/board, if required by policy.
    c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
    d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results
We obtained all contracts in effect during the fiscal year and observed that the contracts were approved by the governing board. There was no contract amendments for the contracts selected for testing. We observed that the invoice for each of the three contracts matched the contract terms and conditions of the contract. No exceptions noted.

Payroll and Personnel

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

19. Randomly select 2 pay periods during the fiscal period. For the 5 employees/officials selected under #18 above, obtain attendance records and leave documentation for the pay period, and:

    a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
    b) Observe that supervisors approved the attendance and leave of the selected employees.
    c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

20. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulate leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

21. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results
Not applicable. The Commission does not have any employees.

Ethics

22. Using the 5 randomly selected employees from procedure #18 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

    a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.
    b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

23. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Results
We obtained the listing of board members from management. We randomly selected 5 board members and observed documentation that the required annual ethics training was completed. No exceptions noted.

Budget

24. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

25. Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

26. Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Report any differences between the budget information contained in the database agrees to the budget adopted by the entity's board.

Results
The original budget was approved and adopted by the board members and is properly documented within the board meeting minutes. No amendments were made to the budget during the fiscal year ending June 30, 2025. Comparison of total revenues and expenditures of the final budget to actual total revenues and expenditures revealed variances greater than 10%. The budget adopted by the Commission does not match the budget information in the DOA's boards and commission's database.

Debt Service

27. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

28. 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).

Results
Not applicable. The Commission issued no debt obligations during the current fiscal year nor did the Commission have any outstanding at June 30, 2025.

Sexual Harassment

29. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

30. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain

sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

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

32. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42.344.

    Results
    We reviewed the Commission's policy relating to sexual harassment. NHDDC does not have a website or a permanent location to post the sexual harassment policy. Management stated the policy has been submitted to all members. One of the board members selected for testing did not complete the one hour of sexual harassment training during the fiscal year. The Commission's annual sexual harassment report was not dated on or before February 1 nor did it include all applicable requirements of R.S. 42.344.

Other

33. 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.

34. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.lla.la.gov/hotline.

    Results
    We inquired of the management of the Commission if there were any misappropriations of public funds or assets. Management indicated that they were unaware of any misappropriation of public funds or assets from the Commission. NHDDC does not have a website or a permanent location to post the notice required by 24:523.1. Management stated the notice has been submitted to all members. No exceptions noted.

Corrective Action

35. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

    Results
    Management's response and corrective action plan are noted in the Schedule of Exceptions.

Exceptions

The exceptions found as a result of applying the agreed-upon procedures are found in the Schedule of Exceptions at page 11.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. 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 the Commission's internal controls and compliance with laws and regulations. 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 Commission and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commission and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Pinell & Martinez, llc

Covington, Louisiana
September 30, 2025

Natchitoches Historic District Development Commission
Schedule of Exceptions
For the Year Ended June 30, 2025

Results

The following is a summary of exceptions noted within the agreed-upon procedures report for the period of July 1, 2024 – June 30, 2025:

Board Meetings / Minutes
There was no meeting held in December 2024. The minutes did not reference or include monthly budget-to-actual comparisons.

Management's Response
Going forward, the Commission will amend their bylaws to exclude a meeting in the month of December. The Commission will also reference monthly budget-to-actual comparisons within the meeting minutes.

Bank Reconciliations
There is no evidence that a member of management or board member reviewed each reconciliation. We also could not determine if bank reconciliations were prepared within 2 months of the related statement closing date.

Management's Response
Going forward, a member of management or board member will sign and date each reconciliation as evidence of review.

Non-Payroll Disbursements
There is no evidence (e.g. initial/date, electronic logging) of approval on four of the five disbursements selected for testing.

Management's Response
Checks require 2 board member signatures. As a result, all transactions are approved in writing by someone other than the person who initiated the purchase.

Sexual Harassment
One of the board members selected for testing did not complete the one hour of sexual harassment training during the fiscal year. The Commission's annual sexual harassment report was not dated on or before February 1 nor did it include the applicable requirements of R.S. 42.344.

Management's Response
Going forward, management will ensure that all board members complete the one hour of sexual harassment training during the fiscal year. In addition, management will complete and submit an annual sexual harassment report by February 1 and ensure the report includes all applicable requirements of R.S. 42.344.

Natchitoches Historic District Development Commission
Summary Schedule of Prior Year Exceptions
For the Year Ended June 30, 2025

The following is a summary of exceptions noted within the agreed-upon procedures report for the period of July 1, 2023 – June 30, 2024:

Non-Payroll Disbursements
There is no evidence (e.g. initial/date, electronic logging) of approval on the five disbursements selected for testing.

Update: This exception has not been addressed and is noted again in the current year.

Sexual Harassment
The Commission did not submit an annual sexual harassment report for the period as required by R.S. 42.344.

Update: This exception has been partially addressed and is noted again in the current year.

Natchitoches Historic District Development Commission

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September 30, 2025

Pinell & Martinez, LLC
1014 W. 21st Avenue
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The Natchitoches Historic District Development Commission (the "Commission") concurs with the summary of exceptions noted within the agreed-upon procedures for the period of July 1, 2024 - June 30, 2025. An outline of corrective measures, where possible due to the size of the Commission, is listed below.

Board Meetings / Minutes

There was no meeting held in December 2024. The minutes did not reference or include monthly budget-to-actual comparisons.

Response and Corrective Action:

Going forward, the Commission will amend their bylaws to exclude a meeting in the month of December. The Commission will also reference monthly budget-to-actual comparisons within the meeting minutes.

Bank Reconciliations

There is no evidence that a member of management or board member reviewed each reconciliation. We also could not determine if bank reconciliations were prepared within 2 months of the related statement closing date.

Response and Corrective Action.

Going forward, a member of management or board member will sign and date each reconciliation as evidence of review.

Non-Payroll Disbursements

There is no evidence (e.g. initial/date, electronic logging) of approval on four of the five disbursements selected for testing.

Response and Corrective Action:

Checks require 2 board member signatures. As a result, all transactions are approved in writing by someone other than the person who initiated the purchase.

Sexual Harassment

One of the board members selected for testing did not complete the one hour of sexual harassment training during the fiscal year. The Commission's annual sexual harassment report was not dated on or before February 1 nor did it include the applicable requirements of R.S. 42.344.

Response and Corrective Action:

Going forward, management will ensure that all board members complete the one hour of sexual harassment training during the fiscal year. In addition, management will complete and submit an annual sexual harassment report by February 1 and ensure report includes all applicable requirements of R.S. 42.344.

Jessica H. Broadway, CPA

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Jessica Broadway, CPA
T|C|B|T, CPAs