

**River Parishes Convention, Tourist,
& Visitors Commission**

Annual Financial Report

Year Ended June 30, 2023

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
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Year Ended June 30, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
LaPlace, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis on pages 5 through 8 and the budgetary comparison schedule on page 24 be presented to supplement the basic financial statements. Such information, 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

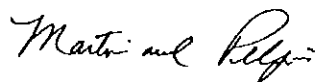
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the River Parishes Convention, Tourist, & Visitors Commission’s basic financial statements. The Schedule of Expenditures - General Fund on page 25 and the Schedule of Compensation, Benefits, and Other Payments to Executive Director on page 26 is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Expenditures - General Fund and the Schedule of Compensation, Benefits, and Other Payments to Executive Director are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, The Schedule of Expenditures - General Fund and the Schedule of Compensation, Benefits, and Other Payments to Executive Director are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023, on our consideration of the Commission’s internal control over financial

reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Commission's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Martin and Kelly".

Houma, Louisiana
December 4, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
Year Ended June 30, 2023

As management of the River Parishes Convention, Tourist, & Visitors Commission (the Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the year ended June 30, 2023.

Financial Highlights

- River Parishes Convention, Tourist, & Visitors Commission's assets exceeded its liabilities by \$497,291 (net position) as of June 30, 2023.
- Expenditures exceeded revenues by \$243,712 during the year.
- The River Parishes Convention, Tourist, & Visitors Commission received Parish taxes totaling \$865,933, State appropriation funding of \$157,884, and grant funding of \$20,000.

Overview of the Financial Statements

This discussion and analysis serves as an introduction to the Commission's financial statements. River Parishes Convention, Tourist, & Visitors Commission's financial statements consist of the following:

Statement of Net Position. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not.

Statement of Activities. Consistent with the full accrual basis method of accounting, this statement accounts for the entity-wide current year revenues and expenses regardless of when cash is received or paid.

Balance Sheet – Governmental Fund Type – General Fund. This statement presents the Commission's assets, liabilities, and fund balance for its general fund only.

Statement of Revenues, Expenditures, and Change in Fund Balance – Governmental Fund Type – General Fund. Consistent with the modified accrual basis method of accounting, this statement accounts for current year revenues when received except when they are measurable and available. Expenditures are accounted for in the period that goods and services are used in the government's activities. In addition, capital asset purchases are expensed and not recorded as an asset. The statement also exhibits the relationship of revenues and expenditures with the change in fund balance.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
Year Ended June 30, 2023

Overview of the Financial Statements (Cont.)

Notes to Financial Statements. The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

Basic Financial Analysis

Net position may serve over time as a useful indicator of an entity's financial position. In the case of the Commission, assets exceeded liabilities by \$497,291. at the close of June 30, 2023. The largest portion of the Commission's total assets is cash and investments (77%).

The Commission's Condensed Statement of Net Position

	June 30,	
	2023	2022
ASSETS		
Cash and investments	\$ 506,655	\$ 656,126
Other current assets	71,713	185,743
Capital assets, net	14,097	23,158
Intangible right-to-use lease asset, net	64,008	-
TOTAL ASSETS	656,473	865,027
LIABILITIES		
Accounts payable and accrued expenses	68,292	97,142
Compensated absences payable	26,882	26,882
Lease liability	64,008	-
TOTAL LIABILITIES	159,182	124,024
NET POSITION		
Net investment in capital assets	14,097	23,158
Unrestricted	483,194	717,845
TOTAL NET POSITION	\$ 497,291	\$ 741,003

Total assets decreased by \$208,554, and total liabilities increased by \$35,158. The increase in liabilities is primarily due to the implementation of the new accounting standard related to leases.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Management's Discussion and Analysis
Year Ended June 30, 2023**

Basic Financial Analysis (Cont.)

During the year, the Commission's net position decreased by \$243,712. The elements of the decrease are as follows:

The Commission's Condensed Statement of Activities

	Year Ended June 30,	
	2023	2022
REVENUES		
Parish taxes	\$ 865,933	\$ 1,139,248
State appropriation	157,884	201,547
Grant income	20,000	224,236
Other	-	9,045
TOTAL REVENUES	1,043,817	1,574,076
EXPENDITURES		
<i>Other services and charges</i>	789,938	719,674
Personnel services	456,834	415,558
Other	47,271	62,882
TOTAL EXPENDITURES	1,294,043	1,198,114
OTHER INCOME		
Payroll protection program	-	60,363
Interest earned	6,514	2,369
TOTAL OTHER INCOME	6,514	62,732
CHANGE IN NET POSITION	\$ (243,712)	\$ 438,694

As indicated above, net position decreased by \$243,712. The decrease in change in net position from the prior year is primarily due to the decrease in occupancy taxes and grant income and the increase in expenditures.

Financial Analysis of Individual Funds (FFS)

The General Fund includes revenue and expenditures necessary to the operation of the Commission such as personnel, benefits, and operation and maintenance of facilities. The General Fund reflected \$1,050,331 in total revenues and other income, including \$865,933 of parish taxes. Total current expenditures were \$1,284,982. Fund balance decreased by \$234,651 for the year.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Discussion and Analysis
Year Ended June 30, 2023

Variations Between Original and Final Budgets and Actual Results

The Commission's annual budget is adopted on a modified accrual basis of accounting excluding certain noncash items, such as accrued earnings of compensated absences and depreciation. Budgets are to be amended when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more. The original budget for the year ended June 30, 2023 was amended once during the fiscal year.

The Commission's budgeted revenues exceeded its actual revenues by \$176,869, an unfavorable variance of 14.41%. The Commission's actual expenditures exceeded its budgeted expenditures by \$80,614, an unfavorable variance of 6.69%.

Capital Assets

Capital assets include Scenic Byways signage and promotional video of \$59,029 and computers, computer equipment, and office furniture of \$44,022. Accumulated depreciation as of June 30, 2023 is \$88,954 resulting in an ending book balance of \$14,097.

Depreciation expense of \$9,061 was recorded for the year. More detailed information about capital assets is presented in the notes to the financial statements.

Contacting Financial Management

This financial report is designed to provide a general overview of the River Parishes Convention, Tourist, & Visitors Commission's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Ms. Denise Burrell, Executive Director
River Parishes Convention, Tourist, & Visitors Commission
330 Belle Terre Blvd.
LaPlace, LA 70068
Phone number (866) 204-7782

FINANCIAL STATEMENTS

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Statement of Net Position
June 30, 2023**

	Government Activities
ASSETS	
Cash	\$ 294,174
Investments	212,481
Receivables	67,462
Prepaid expenses	4,251
Total current assets	578,368
Capital assets, net	14,097
Intangible right-to-use lease asset, net	64,008
TOTAL ASSETS	656,473
LIABILITIES	
Accounts payable and accrued expenses	68,292
Compensated absences payable	26,882
Lease liability	32,004
Total current liabilities	127,178
Lease liability	32,004
TOTAL LIABILITIES	159,182
NET POSITION	
Net investment in capital assets	14,097
Unrestricted	483,194
TOTAL NET POSITION	\$ 497,291

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Statement of Activities
Year Ended June 30, 2023**

	Expenses	Program Revenues	Net (Expense) Revenue and Change in Net Position <u>Governmental Activities</u>
GOVERNMENTAL ACTIVITIES			
Promotion of tourism	\$ 1,294,043	\$ -	\$ (1,294,043)
Total governmental activities	\$ 1,294,043	\$ -	\$ (1,294,043)
GENERAL REVENUES			
Sales taxes:			
Parish taxes			865,933
State appropriation			157,884
Grants			20,000
Interest			6,514
Total general revenues			1,050,331
CHANGE IN NET POSITION			(243,712)
NET POSITION, BEGINNING			741,003
NET POSITION, ENDING			\$ 497,291

See accompanying notes.

**River Parishes Convention, Tourist,
 & Visitors Commission**
State of Louisiana
 Balance Sheet
 Governmental Fund Type -
 General Fund
 June 30, 2023

ASSETS

Cash	\$	294,174
Investments		212,481
Receivables		67,462
Prepaid expenses		4,251
		4,251
TOTAL ASSETS	\$	578,368

LIABILITIES

Accounts payable and accrued expenses	\$	68,292
Compensated absences payable		26,882
		26,882
TOTAL LIABILITIES		95,174

FUND BALANCE

Nonspendable		4,251
Unassigned		478,943
		478,943
TOTAL FUND BALANCE		483,194
TOTAL LIABILITIES AND FUND BALANCE	\$	578,368

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Statement of Revenues, Expenditures,
and Change in Fund Balance -
Governmental Fund Type -
General Fund
Year Ended June 30, 2023

REVENUES AND OTHER SOURCES

Parish taxes	\$ 865,933
State appropriation	157,884
Grant income	20,000

TOTAL REVENUES AND OTHER SOURCES	1,043,817
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EXPENDITURES

Economic developmental assistance:

Other services and charges	789,938
Personnel services	456,834
Supplies and materials	38,210

TOTAL EXPENDITURES	1,284,982
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OTHER INCOME

Interest earned	6,514
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CHANGE IN FUND BALANCE	(234,651)
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FUND BALANCE

Beginning of year	717,845
End of year	\$ 483,194

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2023

Total fund balance - total governmental funds	\$	483,194
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets of \$103,051, net of accumulated depreciation of \$88,954 are not financial resources and, therefore, are not reported in the funds.</p>		14,097
Net position of governmental activities	\$	497,291

Reconciliation of the Governmental Fund Statement of Revenues,
Expenditures, and Change in Fund Balance to the
Statement of Activities
Year Ended June 30, 2023

Change in fund balance - governmental fund	\$	(234,651)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental fund reports capital outlays as expenditures whereas in the statement of activities these costs are depreciated over their estimated useful lives.</p> <p style="padding-left: 20px;">Depreciation expense</p>		(9,061)
Change in net position of governmental activities	\$	(243,712)

See accompanying notes.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The River Parishes Convention, Tourist, & Visitors Commission (the Commission) was created and established by legislative act of the State of Louisiana (R.S. 33-4574.12). The Commission was formed for the purpose of promoting tourism within the Parishes of St. Charles, St. James, and St. John the Baptist. The Commission is composed of nine members, known as commissioners, appointed by each of the three parishes' economic development commissions, parish presidents, and parish councils and confirmed by the Senate. The Commissioners are authorized to do all things necessary for the promotion, advertisement, and publication of information relating to tourist attractions within its jurisdiction. The Commission may also sue and be sued, accept grants or donations of every type, and make capital improvements for the purpose of obtaining federal funds. However, the Commission may not exercise any function that results in competition with local retail businesses or enterprises. The Commission is funded by a 4.0% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities located within the boundaries of St. Charles, St. James, and St. John the Baptist Parishes.

The accounting and reporting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of significant accounting policies:

A. REPORTING ENTITY

GASB Statements No. 14, 39 and 61 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Financial accountability by the state government is determined on the basis of the following criteria:

1. Legal status
2. Appointment of voting majority of governing board
3. Fiscal dependence
4. Imposition of will
5. Financial benefit or burden

The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the state government, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

The Commission has reviewed all of its activities and determined that there are no potential component units that should be included in its financial statements.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

B. METHOD OF ACCOUNTING

GASB statements establish standards for external financial reporting for all state and local governmental entities which includes a statement of net position and a statement of activities. It requires the classification of net position into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted– This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. It establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are defined as follows:

Nonspendable – This component of fund balance includes amounts that cannot be spent due to form, including inventories and prepaid amounts. Also included are amounts that must be maintained intact legally or contractually.

Restricted – This component of fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed – This component of fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Commission's highest level of decision-making authority. The Board of Commissioners must vote on commitments.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Assigned – This component of fund balance is intended to be used by the Commission for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board of Commissioners can vote on applicable assigned amounts.

Unassigned – This component of fund balance is the residual classification for the Commission's general fund and includes all spendable amounts not contained in the other classifications.

Stabilization Funds – This component of fund balance covers such things as revenue shortfalls, emergencies, or other purposes. The authority to set aside resources often comes from a statute, ordinance, or constitution.

C. FUND TYPES

The Commission reports the following fund types:

Governmental Funds - Governmental Funds are those through which governmental functions of the Commission are financed. The acquisition, use, and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements display information as a whole. These statements include all the financial activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Fund Financial Statements

The amounts reflected in fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

of revenues, expenditures, and change in fund balance reports on the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

E. ENCUMBRANCES

The Commission does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

F. OPERATING BUDGETARY DATA

As required by Louisiana Revised Statute 39:1303, the Board of Commissioners (the Board) adopted a budget for the Commission's General Fund. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. All budgeted amounts that are not expended or obligated through contracts lapse at year-end. The budget was amended once during the year.

The General Fund budget is adopted on a basis materially consistent with accounting principles generally accepted in the United States of America.

G. CASH AND CASH EQUIVALENTS

The Commission considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

H. BAD DEBTS

The financial statements of the Commission contain no allowance for bad debts. Uncollectible amounts due for taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the Commission.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

I. INVESTMENTS

Under state law, the Commission may invest in United States bonds, treasury notes, certificates, and commercial paper. As of June 30, 2023, the Commission holds investments as follows:

	<u>Market Value</u>
Certificates of Deposit	<u>\$ 212,481</u>

J. CAPITAL ASSETS

Capital assets are presented on the Statement of Net Position.

Depreciation of all fixed assets is computed on the straight-line basis. Estimated useful lives are 3-10 years.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition value.

K. LEASES

The Commission determines if an arrangement is a lease at the inception of the contract. The Commission's right-of-use assets represent their right to use the underlying assets for the lease term, and the lease liabilities represent their obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. If the lease's implicit interest rate is not readily determinable, the Commission will use a risk-free rate in lieu of determining the incremental borrowing rate. The Commission has no financing leases. The Commission's operating lease is for its administrative office space. Operating leases with a term of twelve months or less are not recorded in the statement of net position. Leases with a term of one month or less do not meet the definition of a short-term lease.

L. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Estimates of the Commission primarily relate to fixed assets' useful lives.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Notes to Financial Statements
Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

M. New GASB Statement

Statement No. 87, "Leases", increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Management has implemented this Statement resulting in a material effect on the financial statements (see note 4).

NOTE 2 – DEPOSITS AND INVESTMENTS

Bank Deposits:

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivisions.

The year-end balance of deposits is as follows:

	<u>Bank Balance</u>	<u>Reported Amount</u>
Cash and cash equivalents	\$ 309,634	\$ 294,174
Certificates of deposit	212,481	212,481
Totals	<u>\$ 522,115</u>	<u>\$ 506,655</u>

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities held by the Commission's agent in its name. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the Commission's agent.

At June 30, 2023, the Commission's deposits were FDIC insured and therefore adequately collateralized in accordance with state law.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (Cont.)

Investments:

State statutes authorize the Commission to invest in obligations of the U.S. Treasury, agencies and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

As a means of limiting its exposure to fair value losses arising from interest rates, the Commission's investment policy limits investments to securities with less than six months from the date of purchase unless the investment is matched to a specific cash flow. Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission's investment policy requires the application of the prudent-person rule. The policy states, *investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.*

Primary emphasis shall be placed upon the safety of such funds in an effort to minimize risk while earning maximum returns. The Commission's investment policy limits investments to those discussed earlier in this note.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

A reconciliation of deposits and investments as shown on the Statement of Net Position is as follows:

Reported amount of deposits	\$ 506,655
Reported amount of investments	<u>-</u>
Total	<u>\$ 506,655</u>
Cash	\$ 294,174
Investments	<u>212,481</u>
Total	<u>\$ 506,655</u>

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 3 – CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Scenic byways signage/video	\$ 59,029	\$ -	\$ -	\$ 59,029
Office furniture and equipment	44,022	-	-	44,022
	103,051	-	-	103,051
Less accumulated depreciation	(79,893)	(9,061)	-	(88,954)
Totals	<u>\$ 23,158</u>	<u>\$ (9,061)</u>	<u>\$ -</u>	<u>\$ 14,097</u>

The Commission does not own any capital assets not subject to depreciation.

NOTE 4 – LEASE

The Commission leases the office space from which it operates from an unrelated party. The term of the lease is three years from July 1, 2022 to June 30, 2025. As of June 30, 2023, the value of the lease liability is \$64,008, original value of \$96,012 less accumulated amortization of \$32,004. During the year, the lease liability balance decrease by \$32,004.

The future principal and interest payments related to this lease as of June 30, 2023 are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 32,004	\$ 6,396	\$ 38,400
2025	32,004	6,396	38,400
	<u>\$ 64,008</u>	<u>\$ 12,792</u>	<u>\$ 76,800</u>

The lease agreement does not contain variable payments, residual value guarantees, or termination penalties.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 5 – COMPENSATED ABSENCES

Employees of the Commission are granted from 12 to 21 days of vacation leave each year, depending on their length of service and position. Upon separation of employment, employees are compensated for accumulated vacation leave at the employee's current rate of pay. Employees of the Commission are granted 12 to 18 days of sick leave each year; however, only the Executive Director is compensated for accumulated sick leave upon separation of employment. No employee is eligible for any vacation or sick time before his or her first three months of continuous employment. As of June 30, 2023, employees have accumulated \$26,882 of employee leave benefits.

NOTE 6 – RETIREMENT PLAN

All full-time employees are eligible to participate in the Commission's 457(b) Plan as of his/her first day of employment with the employer. The plan is a tax-deferred retirement plan, permissible for state and local governments under IRC Section 501. The normal retirement age under the Plan is 65. Employers or employees through salary reductions may contribute up to the IRC 402(g) limit of \$22,500 on behalf of participants under the plan. During the year, the Commission contributed \$46,976 to the Plan on behalf of participants.

NOTE 7 – COMPENSATION OF BOARD MEMBERS

Members of the Commission's Board serve without compensation.

NOTE 8 – POST-EMPLOYMENT BENEFITS

Other than the retirement plan discussed in Note 6, the Commission does not offer post-retirement benefits to their employees.

NOTE 9 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to the public; and natural disasters for which the Commission carries commercial insurance or other insurance for the losses to which it is exposed. The Commission's premiums for general liability are based on various factors such as its operations and maintenance budget, exposure and claims experience.

NOTE 10 – LITIGATION

A company filed suit against the River Parishes Convention, Tourist and Visitors Commission in connection with a payment made without a contractual relationship. During the year ended June 30, 2023, an unfavorable judgment was rendered against the Commission, awarding the plaintiff \$20,255 in damages and an additional \$5,645 in interest and court costs.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Notes to Financial Statements
Year Ended June 30, 2023

NOTE 11 – SUBSEQUENT EVENT

Subsequent events were evaluated through December 4, 2023, which is the date the financial statements were available to be issued, and it was determined that an event occurred which requires disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Ms. Denise Burrell, formerly the deputy director of operations, was promoted to executive director of the River Parishes Convention, Tourist and Visitors Commission on July 20, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Revised Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Parish taxes	\$ 1,260,000	\$ 1,005,000	\$ 865,933	\$ (139,067)
State appropriation	201,547	202,000	157,884	(44,116)
Grant income	80,000	20,000	20,000	-
Interest income	-	200	6,514	6,314
TOTAL REVENUES	<u>1,541,547</u>	<u>1,227,200</u>	<u>1,050,331</u>	<u>(176,869)</u>
EXPENDITURES				
Other services and charges	925,850	705,225	789,938	(84,713)
Personnel services	459,647	459,647	456,834	2,813
Supplies and materials	57,500	39,496	38,210	1,286
TOTAL EXPENDITURES	<u>1,442,997</u>	<u>1,204,368</u>	<u>1,284,982</u>	<u>(80,614)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	98,550	22,832	(234,651)	(257,483)
FUND BALANCE, beginning	<u>717,845</u>	<u>717,845</u>	<u>717,845</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 816,395</u>	<u>\$ 740,677</u>	<u>\$ 483,194</u>	<u>\$ (257,483)</u>

See Independent Auditor's Report.

SUPPLEMENTARY INFORMATION

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Expenditures - General Fund
Year Ended June 30, 2023

Other Services and Charges

Professional fees	\$ 359,116
Dues and registrations	78,302
Travel, entertainment, and meals	68,190
Advertising	61,022
Office expense	56,045
Sponsorships	45,203
Repairs and maintenance	32,006
Familiarization tours	27,964
Accounting fees	25,870
General insurance	10,121
Utilities	8,377
Training and development seminar	7,658
Board meeting expenses	6,854
Other	2,718
Telephone	266
Trade show registration	226
	789,938
Total other services and charges	789,938

Personnel Services

Salaries and payroll taxes	342,297
Employee benefits	114,537
	456,834
Total personnel services	456,834

Supplies and Materials

Office supplies	22,184
Promotional items	15,526
Postage	500
	38,210
Total supplies and materials	38,210

TOTAL EXPENDITURES	\$ 1,284,982
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**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Compensation, Benefits, and Other
Payments to the Executive Director
Year Ended June 30, 2023

Agency Head Name: John "Jay" Robichaux, Executive Director

Purpose	Amount
Salary	\$ 108,104
Membership fees	-
Benefits - insurance	746
Deferred compensation	-
Miscellaneous	-
Service fees	-
Per diem	-
Office supplies	-
Car allowance/automobile expense	4,615
Cell phone	923
Registration fees	3,525
Reimbursements	1,301
Benefits - retirement	5,300
Benefits - other	-
Vehicle provided by the government	-
Conference travel	7,721
Continuing professional education fees	3,050
Housing	-
Special meals	-

This schedule is used to satisfy the reporting requirements of 24:513(A)(3).

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Commissioners
River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
LaPlace, 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 government activities and each major fund of River Parishes Convention, Tourist, & Visitors Commission (the Commission), a component unit of the State of Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 4, 2023.

Report on Internal Control Over Financial Reporting

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

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 may exist that have not been identified.

Report on Compliance and Other Matters

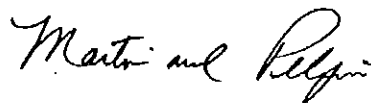
As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings and Responses as item 2023-001.

Auditee's Response to Findings

The Commission's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. Such response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Houma, Louisiana
December 4, 2023

**River Parishes Convention, Tourist,
& Visitors Commission**
State of Louisiana
Schedule of Findings and Responses
Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

1. The auditor’s report expresses a unmodified opinion on the financial statements of the River Parishes Convention, Tourist, & Visitors Commission.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. One instance of noncompliance and other matters was noted that would be required to be reported in accordance with *Government Auditing Standards*.
4. A management letter was not issued.

Section II – Financial Statement Findings

No findings material to the basic financial statements of the Commission, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

2023-001 – Budget Amendment

Statement of Condition: The Commission amended its budget one time during the year when actual expenditures exceeded budgeted expenditures; however, actual expenditures exceeded budgeted expenditures by greater than 5% at year end, and budgeted revenues exceeded actual revenues by greater than 5% at year end.

Criteria: Louisiana Revised Statutes 39:1310 and 1311 require governmental entities to adopt a budget amendment if there is a 5% unfavorable variance in revenues or expenditures.

Effect of Condition: Management of the Commission amended the budget during the year, but did not prevent an unfavorable variance greater than 5% at year end.

Cause of Condition: Management monitored the budget based on the cash basis of accounting. Year-end accruals caused the unfavorable variance.

Recommendation: We recommend that the Commission adopt procedures that will require it to monitor budget to actual revenue and expenditures at more frequent intervals and to amend the budget when a 5% or greater unfavorable variance in revenues or expenditures is identified.

Planned Action: The Commission will implement the recommendation as detailed above.

River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
Schedule of Findings and Responses
Year Ended June 30, 2023

Section III – Internal Control Findings

This section is not applicable.

Section IV – Findings and Questioned Costs – Major Federal Award Program Audit

This section is not applicable.

REPORTS BY MANAGEMENT

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Schedule of Prior Findings and Resolution Matters
Year Ended June 30, 2023

Note: Prior findings relate to the June 30, 2022 audit engagement.

Section I – Internal Control and Compliance Material to the Financial Statements

This section is not applicable.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

**River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana**
Management's Corrective Action Plan for Current Year Findings
Year Ended June 30, 2023

Section I – Internal Control and Compliance Material to the Financial Statements

2023-001 – Budget Amendment

Statement of Condition: The Commission amended its budget once during the year when actual expenditures exceeded budgeted expenditures; however, actual expenditures exceeded budgeted expenditures by greater than 5% at year end, and budgeted revenues exceeded actual revenues by greater than 5% at year end.

Recommendation: We recommend that the Commission adopt procedures that will require it to monitor budget to actual revenue and expenditures at more frequent intervals and to amend the budget when a 5% or greater unfavorable variance in revenues or expenditures is identified.

Planned Action: The Commission will implement the recommendation as detailed above.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

STATEWIDE AGREED-UPON PROCEDURES

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and
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners
River Parishes Convention, Tourist,
& Visitors Commission
State of Louisiana
LaPlace, 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 period July 1, 2022 through June 30, 2023. The River Parishes Convention, Tourist and Visitors Commission and its management are responsible for those C/C areas identified in the SAUPs.

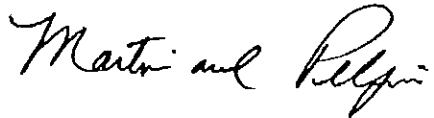
The River Parishes Convention, Tourist and Visitors Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. 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 described on pages 35-52.

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

We are required to be independent of the River Parishes Convention, Tourist and Visitors Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

A handwritten signature in cursive script, appearing to read "Martin and Pelletier".

Houma, Louisiana
December 4, 2023

River Parishes Convention, Tourist, & Visitors Commission
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

The required procedures and our findings are as follows:

Procedures performed on the River Parishes Convention, Tourist and Visitors Commission's written policies and procedures:

Written Policies and Procedures

1. Obtain and inspect the River Parishes Convention, Tourist and Visitors Commission'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

Performance: Obtained and read the written policy for budgeting and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy for purchasing and found it to contain all requirements above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

c. Disbursements, including processing, reviewing, and approving

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the written policy for receipts and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

River Parishes Convention, Tourist, & Visitors Commission
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

- 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.

Performance: Obtained and read the written policy for payroll and personnel and found it to contain the requirements listed above.

Exceptions: The approval process for employee(s) rate of pay is not included in the policy.

Management's response: Management will consider adding a provision to its policy related to the employee pay rate approval process.

- 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

Performance: Obtained and read the written policy related to contracting and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- 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

Performance: Obtained and read the written policy related to credit cards and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained and read the travel and expense reimbursement policy and found it contained all requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- 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, 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.

River Parishes Convention, Tourist, & Visitors Commission
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

Performance: Obtained and read the written policy related to ethics and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined whether the Commission has a written debt service policy.

Exceptions: As the Commission has no debt, it has no debt service policy.

Management's response: Not applicable.

- 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.

Performance: Obtained and read written policy for information technology disaster recovery/business continuity and found it to contain the requirements listed above.

Exceptions: The policy does not address the frequency of backups, periodic testing of backup restoration, and the use of antivirus software.

Management's response: Management indicated that such policies are enacted and will be added to the written policy.

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

Performance: Obtained and read written policy for sexual harassment and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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.

River Parishes Convention, Tourist, & Visitors Commission
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

Performance: Obtained the minutes of the meetings, taking note of the frequency of meetings.

Exceptions: The July board meeting was not held due to moving office locations.

Management's response: All board meetings will be held next fiscal year.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund.

Performance: Determined whether the minutes referenced or included monthly budget-to-actual comparisons.

Exceptions: The minutes include reference to the presentation of financial statements, but budget-to-actual financial statements are not mentioned in the minutes.

Management's response: Management indicated that future Board of Commissioner minutes will include reference to budget-to-actual financial statements.

- c) 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.

Performance: Determined that the Commission did not have a negative unassigned fund balance in its general fund.

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

Performance: Determined that there were no unresolved audit findings.

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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

River Parishes Convention, Tourist, & Visitors Commission
Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;
Performance: Determined that randomly selected bank statements were reconciled within two months of the related statement closing date.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.
- 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;

Performance: Inspected documentation for management approvals of each randomly selected bank reconciliation.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Performance: Determined that there were no items outstanding for more than 12 months on the bank statements selected for testing.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

Collections

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 five deposit sites (or all deposit sites if less than five).

Performance: Observed the listing of deposit sites from management and received management's representation in a separate letter.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.
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, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:
- a) Employees that are responsible for cash collections do not share cash drawers/registers.

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Performance: Determined whether cash drawers/registers are shared by employees.

Exceptions: No exceptions noted.

Management's response: Not applicable

- 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 to the deposit.

Performance: Inspected policy manuals and inquired of client to ensure separation of duties for those employees collecting cash and those employees preparing/making bank deposits.

Exceptions: No exceptions noted.

Management's response: Not applicable.

- 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 deposit.

Performance: Inspected policy manuals and inquired of client to ensure separation of duties for those employees collecting cash and those employees posting collection entries to the general ledger or subsidiary ledgers.

Exceptions: No exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected policy manuals and inquired of client to ensure separation of duties for those employees collecting cash and those employees posting collection entries to the general ledger or subsidiary ledgers.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that employees who have access to cash are covered by a bond or insurance policy for theft.

Exceptions: The Commission does not have such a bond in place.

Management's response: The Commission will purchase such a bond.

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7. Randomly select two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the deposits and:

a) Observe that receipts are sequentially pre-numbered.

Performance: Determined that sequentially pre-numbered receipts are not required for the type of deposits that are received at the Commission.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected deposits from two random deposit dates to determine if they had collection documentation that agreed to the respective deposit slips. Noted that all collections were supported by adequate documentation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected deposits from two random deposit dates to determine if the deposit slips agreed to the actual deposits per the bank statements.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

d) Observe that the deposit was made within one business day of receipt at the collection location.

Performance: Determined if deposits from two random deposit dates were deposited within one business day of receipt.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inspected deposits from two random deposit dates to determine if the deposits per the bank statements agree to the general ledger.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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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 five locations (or all locations if less than five).

Performance: Obtained a listing of locations that processed payments for the fiscal period from management and received management's representation in a separate letter. Determined that only one location processed payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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, 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.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for initiating, approving, and making purchases.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for processing and approving payments to vendors.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- 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.

Performance: Inspected policy manual and inquired of management as to separation of duties related to vendor files.

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Exceptions: The Executive Director processes payments and adds/modifies vendors.

Management's response: Management indicated that these functions will be segregated when it is cost beneficial to do so.

- 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.

Performance: Inquired of management to determine if the employee responsible for processing payments mails those respective payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inquired of management to determine if the employee responsible for signing checks approve electronic release of funds.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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 five disbursements for each location, obtain supporting documentation for each transaction and:

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representations in a separate letter. Randomly selected five disbursements using a random number generator for check numbers to test the requirements below.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that the five random disbursements matched their respective original invoices and that the invoices indicate that deliverables were received by the entity.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined whether the documentation for the five random disbursements gave evidence of the segregation of duties tested in #9 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

11. Using the entity's main operating accounts and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy:

Performance: Determined whether the documentation for the five random disbursements gave evidence of the disbursements being appropriately approved.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

12. 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.

Performance: Obtained a listing of cards for the fiscal period from management and management's representations in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

13. Using the listing prepared by management, randomly select five cards (or all cards if less than five) 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 that there is evidence that the monthly statement or combined statement and supporting documentation 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.

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Performance: Determined that statements received were reviewed and approved in writing by someone other than the authorized card holder, and that no finance charges or late fees were assessed.

Exceptions: On two credit cards tested, interest and/or late charges were assessed.

Management's response: Management will ensure that all credit card payments are timely made.

14. 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. 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.

Performance: Determined whether the 10 transactions selected were supported by an original itemized receipt, written documentation of the business/public purpose, and documentation of the individual participating in meals.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

15. 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 five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

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

Performance: Determined that all five randomly selected reimbursements were paid on a per diem basis, and the per diem rates paid were proper.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined none of the five randomly selected reimbursements were reimbursed using actual costs.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- 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).

Performance: Determined that all five randomly selected reimbursements were supported by documentation of the business/public purpose and other documentation required by written policy.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that all five randomly selected reimbursements were reviewed and approved by someone other than the person receiving the reimbursement.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Contracts

16. 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. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

Performance: Obtained the listing of contracts in effect during the fiscal year from management and received management's representation of completeness in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

Performance: Determined that the contracts required to be bid were bid in accordance with the bid law.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law.

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Performance: Determined that the selected contracts were approved by the Commission's board.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) If the contract was amended, observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

Performance: Determined that all five selected contracts were original contracts and were in compliance with the original contract terms.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d) Randomly select one payment from the fiscal period for each of the five 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.

Performance: Inspected the randomly selected invoice and compared to the written contract information to determine that the invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Payroll and Personnel

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

Performance: Observed the listing of employees and received management's representation of completeness in a separate letter. Randomly selected five employees, obtained their related paid salaries and personnel files, and agreed paid salaries to the authorized rates.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

- a) Observe that all selected employees or officials documented their daily attendance and leave.

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- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- c) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Performance: Performed procedures under #18 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

19. 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 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.

Performance: Obtained a listing of the employees receiving termination payments and management's written representation that the list is complete. For the two such payments during the year, agreed the hours to the employees' cumulative leave records, agreed the pay rates to the employees' personnel files, and determined that the termination payments agreed to the Commission's policy.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

20. Obtain management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Performance: Performed procedures under #20 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Ethics

21. Using the five employees from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

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

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Performance: Observed the ethics course completion certificates for the employees/officials tested.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Determined that there were no changes to the ethics policy during the fiscal period.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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

Performance: Inquired as to whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Debt Service

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

Performance: Determined that the Commission has no debt.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

24. 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.

Performance: Determined that the Commission has no debt.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Fraud Notice

25. 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.

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

26. 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.

Performance: Inquired and observed such notice posted on the premises and website.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Information Technology Disaster Recovery/Business Continuity

27. 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 (1) occurred within the past week, (2) was not stored on the government's local server or network, and (3) was encrypted.
- 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 three 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 five computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.

Performance – We performed the procedures and discussed the results with management.

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28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Performance: Selected the only two terminated employees and observed evidence that the terminated employees had been removed/disabled from the network.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Sexual Harassment

29. Using the five randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Performance: Determined that the five employees selected in the payroll and personnel section completed at least one hour of sexual harassment training.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

30. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website.

Performance: Reviewed the Commission's website to determine if its sexual harassment policy is posted.

Exceptions: Per review of the Commission's website, the sexual harassment policy is not posted.

Management's response: Management will post its policy on the Commission's website.

31. 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:

- 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

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

Performance: Obtained the Commission's annual sexual harassment report, noting that it met the applicable requirements of R.S. 42:344.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.