



NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

FINANCIAL REPORT

DECEMBER 31, 2023

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of
Napoleonville Volunteer Fire Department
Napoleonville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and general fund of Napoleonville Volunteer Fire Department (the "Fire Department") (a nonprofit corporation), as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the Fire Department's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatements whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Fire Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and budgetary comparison schedule on pages 3-7 and 20, respectively, be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head on page 21 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and, accordingly, do not express an opinion on such information.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
June 27, 2024



REQUIRED SUPPLEMENTARY INFORMATION – PART I

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

This section of the Fire Department's annual financial report presents our discussion and analysis of the Fire Department's financial performance during the fiscal year that ended on December 31, 2023 compared to the fiscal year that ended on December 31, 2022. Please read it in conjunction with the Fire Department's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The Fire Department's total net position increased by \$40,767 over the course of this year's operations. This resulted in a net increase in cash and cash equivalents of approximately \$45,000.
- Fire protection grant revenues increased by \$509 from the prior year end. Grant revenues of \$204,496 and \$203,987 for 2023 and 2022, respectively accounted for approximately 79% for each fiscal year.
- Expenses for the current year in the amount of \$217,721 remained consistent from the prior year expenses of \$210,525.
- The General Fund reported a fund balance of \$455,223. This is an increase of \$28,187 from prior year fund balance of \$427,036.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Fire Department:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Fire Department's overall financial status.
- The remaining statement is the general fund financial statement that focuses on individual parts of the Fire Department, reporting the Fire Department's operations in more detail than the government-wide statements.
 - The governmental fund statement tells how general government services like public safety were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Fire Department's financial statements, including the portion of the Fire Department's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

Figure A-1 Major Features of the Fire Department's Government and Fund Financial Statements		
	Government-wide Statements	Fund Statements General Fund
Scope	Entire Fire Department	The activities of the Fire Department
Required financial statements	<ul style="list-style-type: none">• Statement of net position• Statement of activities	<ul style="list-style-type: none">• Balance sheet• Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after end of the year; expenditures when goods or services have been received or have otherwise been incurred

Government-wide Statements

The government-wide statements report information about the Fire Department as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Fire Department's net position and how they have changed. Net position—the difference between the Fire Department's assets and deferred outflows of resources and liabilities and deferred inflows of resources—is one way to measure the Fire Department's financial health, or position.

- Over time, increases or decreases in the Fire Department's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Fire Department include:

- Governmental activities—all of the Fire Department's basic services are included here. Fire protection grant revenues, fire insurance rebate, and interest finance most of these activities.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

Fund Financial Statements

The fund financial statement provides more detailed information about the Fire Department's only significant fund, the General Fund. Funds are accounting devices that the Fire Department uses to keep track of specific sources of funding and spending for particular purposes.

The Fire Department has one type of fund:

- Governmental fund—The Fire Department's basic services are included in a governmental fund, the General Fund, which focuses on (1) how cash and other financial assets that can readily be converted to cash flows in and out and (2) the balance left at year-end that is available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Fire Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT AS A WHOLE

The Fire Department's net position increased between fiscal years 2023 and 2022 increased 4.2 percent to \$1,016,438. (See Table A-1.)

**Table A-1
Fire Department's Net Position**

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 455,223	\$ 427,036
Capital assets, net	561,215	548,635
Total assets	<u>1,016,438</u>	<u>975,671</u>
Deferred outflows of resources	-	-
Liabilities	-	-
Deferred inflows of resources	-	-
Net position		
Net investment in capital assets	561,215	548,635
Unrestricted	455,223	427,036
Total net position	<u>\$ 1,016,438</u>	<u>\$ 975,671</u>

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

Changes in net position. The Fire Department's total revenues decreased nearly 32.5 percent to \$258,488 (See Table A-2). The significant decrease is the result of a gain on the sale of a building that was recognized in the financial statements of the prior year. There were no such sales of assets in the current year. During 2023, \$204,496 or approximately 79.1 percent of the Fire Department's revenue came from the fire protection grant from the Assumption Parish Police Jury. During 2022, the fire protection grant in the amount of \$203,987 accounted for 53 percent of the Fire Department's revenue. The sale of a building in the prior year resulted in a gain of \$125,000 or 32.7 percent of total revenue. The remaining revenue for both years was from fire insurance rebates, in-kind services provided by volunteers, other donations, and interest.

The expenses increased approximately \$7,000 or 3.4 percent. All of the Fire Department's expenses are incurred in providing fire protection to the public within a designated area of Assumption Parish. (See Table A-2)

Governmental Activities

**Table A-2
Changes in the Fire Department's Net Position**

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Fire protection grant	\$ 204,496	\$ 203,987
Contributed services	21,492	20,736
Donations - other	550	420
General revenues		
Fire insurance rebate	26,530	31,178
Gain on sale of assets	-	125,000
Interest	5,420	1,446
Total revenues	258,488	382,767
Expenses		
General government – public safety	217,721	210,525
Total expenses	217,721	210,525
Increase in net position	40,767	172,242
Beginning net position	975,671	803,429
Ending net position	\$ 1,016,438	\$ 975,671

FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT'S FUNDS

As the Fire Department completed the year, its governmental fund reported a fund balance of \$455,223, an increase from last year of \$28,187, or 6.6 percent. This increase is a result of less capital outlay expenditures in the current year.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

General Fund Budgetary Highlights

- Over the course of the year, the Fire Department amended its budget once. The amended budget reflected an increase in total revenues of approximately \$137,000. The increase is due to increases in estimated fire protection grant revenue and the fire insurance rebate. The amended budget also reflected a decrease in total budgeted expenditures of approximately \$135,000 from the original budget. The decrease was mostly the result of decreases in capital outlay and repairs and maintenance expenditures. The decrease in budgeted capital outlay is the result of the progression of the tower building being slower than anticipated. Budgeted repairs and maintenance were also decreased due to these costs being originally less than originally anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2023, the Fire Department had invested \$561,215 in capital assets. This amount represents a net increase from the prior year of approximately \$12,580, which is due to the purchase of 6 new additions totaling approximately \$40,000 offset by continued depreciation expense. (See Table A-3)

**Table A-3
Fire Department's Capital Assets**

	Governmental Activities	
	2023	2022
Buildings	\$ 489,325	\$ 474,157
Vehicles	1,314,410	1,314,410
Firefighting Equipment	334,061	308,755
Construction in Progress	33,644	24,418
Accumulated Depreciation	(1,610,225)	(1,573,105)
Net Capital Assets	\$ 561,215	\$ 548,635

Outstanding debt. As of December 31, 2023 and 2022, the Fire Department had no debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

During the current year, the Fire Department received local grant proceeds in the amount of \$204,496. This grant is expected to be recurring for 2024; therefore, the Fire Department's budget for 2024 is expected to remain consistent to the current fiscal year. Budgeted capital outlay is expected to increase as the tower building is expected to be completed in 2024.

CONTACTING THE FIRE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Fire Department's finances and to demonstrate the Fire Department's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Gerald Richard, P.O. Box 911, Napoleonville, LA 70390.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2023

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current Assets:	
Cash and cash equivalents	\$ 426,260
Due from other governments	28,963
Total current assets	<u>455,223</u>
Noncurrent Assets:	
Nondepreciable capital assets	33,644
Depreciable capital assets, net	<u>527,571</u>
Total noncurrent assets	<u>561,215</u>
Total assets	<u>1,016,438</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>-</u>
<u>LIABILITIES</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>-</u>
<u>NET POSITION</u>	
Net investment in capital assets	561,215
Unrestricted	<u>455,223</u>
Total net position	<u>\$ 1,016,438</u>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Revenues				
Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net Expense and Changes in Net Position	
<u>Functions/Programs</u>					
Governmental activities					
Public Safety	\$ 217,721	\$ -	\$ -	\$ 226,538	\$ 8,817
Total governmental activities	\$ 217,721	\$ -	\$ -	\$ 226,538	8,817
General Revenues:					
Fire insurance rebate				26,530	
Interest				5,420	
Total general revenues				31,950	
Change in net position					40,767
Net position, beginning of year					975,671
Net position, end of year					\$ 1,016,438

See accompanying notes and independent accountants' review report.

FUND FINANCIAL STATEMENTS (FFS)

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

BALANCE SHEET
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

ASSETS

Cash and cash equivalents	\$ 426,260
Due from other governments	<u>28,963</u>
Total Assets	<u><u>\$ 455,223</u></u>

LIABILITIES

\$ -

FUND BALANCE

Unassigned	<u>455,223</u>
Total Fund Balance	<u>455,223</u>
Total Liabilities and Fund Balance	<u><u>\$ 455,223</u></u>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

RECONCILIATION OF THE BALANCE SHEET GENERAL
FUND TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2023

Total fund balances - General Fund \$ 455,223

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not current
financial resources and therefore, are not reported in the General Fund.

Those assets consist of:

Buildings	489,325	
Vehicles	1,314,410	
Firefighting & Equipment	334,061	
Construction in progress	33,644	
Less: Accumulated depreciation	<u>(1,610,225)</u>	<u>561,215</u>

Total net position - Governmental Activities \$ 1,016,438

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

REVENUES

Intergovernmental:		
Fire protection grant	\$	204,496
Fire insurance rebate		26,530
Contributed services		21,492
Contributions - donors		550
Interest		5,420
Total revenues		<u>258,488</u>

EXPENDITURES

Current:		
Public safety		180,601
Capital outlay		49,700
Total expenditures		<u>230,301</u>

NET CHANGE IN FUND BALANCE

		<u>28,187</u>
Fund balance - beginning of year		<u>427,036</u>
Fund balance - end of year	\$	<u><u>455,223</u></u>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
FOR THE YEAR ENDED DECEMBER 31, 2023

Net change in fund balance - General Fund	\$ 28,187
<p>The change in net position reported for governmental activities in the statement of activities is different because from the change in fund balance reported in the statement of activities because:</p>	
<p>The General Fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The cost of capital assts recorded in the current period is</p>	
	49,700
<p>Depreciation expense on capital assets is reported in the government-wide financial statements, but does not require the use of current financial resources and is not reported in the fund financial statements. Current year depreciation expense is</p>	
	<u>(37,120)</u>
Change in net position - Governmental Activities	<u><u>\$ 40,767</u></u>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

On April 18, 1991, the Consolidated Fire Protection District of the Assumption Parish Police Jury (Police Jury) entered into a grant agreement with Napoleonville Volunteer Fire Department (the "Fire Department"). The fire protection grant was for the purpose of acquiring, maintaining, and operating buildings, machines, water tanks, water hydrants, water lines and any other things necessary to provide proper fire prevention and control of the property within the boundaries of the Fire Department. There is an annual contract renewal that becomes effective in January of each year.

The Fire Department is a privately created quasi-public corporation that is subject to the grant provisions of its funding agency. The board members are not appointed by the Police Jury. The Fire Department is fiscally dependent on the Police Jury, but the nature and significance of their relationship is not such that their exclusion would render the Police Jury's financial statements incomplete. Therefore, the Fire Department is a separate special purpose government.

The accompanying financial statements present information only on the funds maintained by the Fire Department and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the Police Jury's reporting entity.

The Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100, established criteria for determining which component units should be considered part of the Napoleonville Volunteer Fire Department for financial reporting purposes. The basis criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

Based on the previous criteria, the Fire Department has determined that there are no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Fire Department's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes are presented as general revenues.

Fund Accounting

The Fire Department uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The Fire Department maintains only one fund, classified as a governmental fund. The governmental fund accounts for the Fire Department's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The governmental fund of the Fire Department is described below:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Fire Department and accounts for the operation of the Fire Department.

Basis of Accounting / Measurement Focus

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis – Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Fire Department as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting / Measurement Focus (continued)

Modified Accrual Basis – Fund Financial Statements (FFS)

Non-exchange transactions in which the Fire Department receives value without directly giving value in return includes grants and donations. Grants are recognized in the fiscal year when all eligibility requirements are met, subject to availability criteria. Eligibility requirements include time requirements, which specify the year when resources can be used. The availability period for these grants is twelve months.

Interest earnings on time deposits are recorded when the time deposits have matured, and interest is available. All other revenues are recognized in the period in which they are received. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and the judgments and compensated absences, if any, are recorded as expenditures when paid with expendable available financial resources.

Contributed Services

The Fire Department follows relevant private-sector guidance for contributed services. Contributed services that create or enhance nonfinancial assets, or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Contributed services totaled \$21,492 for the year representing 1,194 hours for fire and medical response and training provided by volunteer firefighters.

Compliance with Louisiana Laws

The annual grant with the Consolidated Fire Protection District of the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

Budgets

The Fire Department adopts an annual budget for the General Fund based on anticipated revenues consistent with the budgetary basis accounting for internal use and compliance with the annual grant contract with Assumption Parish Police Jury. The budgetary basis is essentially the modified accrual basis described above excluding transactions resulting from obligations paid on behalf of the Fire Department by another agency and contributed services. Annual appropriations of funds are not made. Budgetary accounts are not integrated in the formal accounting system.

The Fire Department follows these procedures in establishing the budgetary data reflected in these financial statements:

- A proposed budget is prepared and presented to the Board of Commissioners prior to the beginning of each fiscal year.
- The budget is approved by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted and then submitted to the Assumption Parish Police Jury.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets (continued)

- Budgetary amendments involving increases in expenditures resulting from revenues exceeding amounts estimated require approval from the Board of Commissioners.
- All budgetary appropriations lapse at the end of each fiscal year.
- Louisiana R.S. 39:1310 requires budgets to be amended when revenue collections plus projected revenue collections for the remainder of a year, within a fund, are failing to meet estimated annual budgeted revenues by five percent or more or expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more.

The level of budgetary control is total appropriations. Budgeted amounts are as approved, or as amended by the Board of Commissioners.

Cash and Cash Equivalents

The Fire Department considers all cash accounts, money market funds, and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.

For reporting purposes, cash and cash equivalents include demand deposit accounts and interest-bearing demand deposit accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 40 years.

Equity

In the GWFS, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity (continued)

Unrestricted net position – All other net position that does not meet the definitions of the first two components.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Fire Department or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Fire Department's highest level of decision-making authority.

Assigned – represents balances that are constrained by the Fire Department's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenses are incurred for the purposes for which both restricted and unrestricted amounts are available, the Fire Department will reduce restricted amounts first, followed by unrestricted amounts. When expenses are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Fire Department will reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Current Year Adoption of New Accounting Standard

The Fire Department adopted the provisions of GASB Statement 96, *Subscription-based Information Technology Arrangements*. The objective of this statement is to streamline the accounting for these types of arrangements with those arrangement listed under GASB 87. The statement requires recognition of certain subscription assets and liabilities for subscriptions that previously were recorded as outflows of resources based on the payment provisions of the contract. A government is required to recognize a subscription liability and an intangible right to use subscription asset. The Fire Department determined that it does not have any subscription arrangements that meet the recognition criteria for recognition as a right of use subscription asset and subscription liability at December 31, 2023. The implementation of this Standard had no effect on fund balance or net position. The Fire Department does not have any subscription-based technology arrangements that are material in amount or meet the criteria for recognition and reporting in the financial statements as a right of use subscription asset.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE B – CASH AND CASH EQUIVALENTS

At December 31, 2023, the fire department has cash and cash equivalents (book balances) totaling \$426,260 in demand deposit accounts.

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. Custodial credit risk is the risk that in the event of a financial institution failure, the Fire Department's deposits may not be returned to them. To mitigate this risk, the state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2023, the Fire Department's bank balance totaled \$396,473. Of this balance, \$250,000 was insured by federal deposit insurance, \$- was collateralized by securities held by the pledging financial institutions' trust departments or agents in the Fire Department's name, and \$146,473 was uninsured and subject to custodial credit risk.

NOTE C – GRANT FROM GOVERNMENT AGENCY

For the year ended December 31, 2023, the Fire Department received an operating grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury in the amount of \$204,496 to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District. The amount due from Assumption Parish Police Jury for this agreement is \$28,963 as of December 31, 2023.

NOTE D – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2023, are as follows:

	Balance 12/31/22	Additions	Disposals	Reclass	Balance 12/31/23
Construction in progress	\$ 24,418	\$ 9,226	\$ -	\$ -	\$ 33,644
Capital assets, non-depreciable	24,418	9,226	-	-	33,644
Buildings	474,157	15,168	-	-	489,325
Vehicles	1,314,410	-	-	-	1,314,410
Machinery & Equipment	308,755	25,306	-	-	334,061
Capital assets, depreciable	2,097,322	40,474	-	-	2,137,796
Total cost of capital assets	2,121,740	49,700	-	-	2,171,440
Less: Accumulated depreciation					
Accumulated Depreciation	(1,573,105)	(37,120)	-	-	(1,610,225)
Total accumulated depreciation	(1,573,105)	(37,120)	-	-	(1,610,225)
Net depreciable assets	524,217	3,354	-	-	527,571
Net capital assets	\$ 548,635	\$ 12,580	\$ -	\$ -	\$ 561,215

For the year ended December 31, 2023, depreciation expense was \$37,120.

REQUIRED SUPPLEMENTARY INFORMATION – PART II

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>		<u>Budget to GAAP Differences</u>	<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget and Actual Budgetary Basis Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>					
<u>REVENUES</u>							
Intergovernmental:							
Fire protection grant	\$ 165,000	\$ 287,569	\$ 154,244	(1)	\$ 50,252	\$ 204,496	\$ (133,325)
Fire insurance rebate	17,000	31,177	26,530		-	26,530	(4,647)
Contributed services	-	-	-	(2)	21,492	21,492	-
Contributions - donors	-	-	550		-	550	550
Miscellaneous	-	-	-		-	-	-
Interest	-	-	5,420		-	5,420	5,420
Total revenues	<u>182,000</u>	<u>318,746</u>	<u>186,744</u>		<u>71,744</u>	<u>258,488</u>	<u>(132,002)</u>
<u>EXPENDITURES</u>							
Current:							
Public safety	170,310	120,037	108,857	(3)	71,744	180,601	11,180
Capital outlay	150,000	65,000	49,700		-	49,700	15,300
Total expenditures	<u>320,310</u>	<u>185,037</u>	<u>158,557</u>		<u>71,744</u>	<u>230,301</u>	<u>26,480</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(138,310)</u>	<u>133,709</u>	<u>28,187</u>		<u>-</u>	<u>28,187</u>	<u>(105,522)</u>
<u>OTHER FINANCING SOURCES</u>							
Proceeds from the sale of asset	-	-	-		-	28,187	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>28,187</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(138,310)</u>	<u>133,709</u>	<u>28,187</u>			<u>28,187</u>	<u>(105,522)</u>
Fund balance - beginning of year	-	-	427,036		-	427,036	427,036
Fund balance - end of year	<u>\$ (138,310)</u>	<u>\$ 133,709</u>	<u>\$ 455,223</u>		<u>\$ -</u>	<u>\$ 455,223</u>	<u>\$ 321,514</u>

Explanation of differences:

The net effect in excess expenditures over revenues is as follows:

(1) The Fire Department does not budget for revenues that result from expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury Increase in fire protection grant revenue for expenditures paid on behalf of the Fire Department						\$ 50,252
(2) The Fire Department does not budget for contributed service donations as they are noncash donations and expenditures Increase in contributed services revenue						21,492
(3) The Fire department does not budget for expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury nor do they budget for contributed service expenditures as they are noncash expenditures Increase in public safety expenditures for on behalf payments and contributed services						(71,744)
						<u>\$ -</u>

SUPPLEMENTARY INFORMATION

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

President: Gerald Richard

<u>Purpose</u>	<u>2023</u> <u>Amount</u>
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<hr/>
	\$ -
	<hr/> <hr/>

Note: The president is a volunteer.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES

COMPLIANCE FINDINGS

2023-001 Deposit Security

Criteria: Under the terms of the Fire Department's agreement with the Consolidated Fire Protection District of the Assumption Parish Police Jury, the Fire Department must comply with all state and local laws with respect to its public funds. As such, Louisiana Revised Statute 39:1225 requires the amount of the security to, at all times, be equal to one-hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any government agency insuring bank deposits.

Condition: The Fire Department's bank deposits are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000. Additionally, \$0 was collateralized by securities held by the pledging financial institution's trust department or agent in the Fire Department's name. Collected funds on deposit in the amount of \$146,473 are in excess of the FDIC insurance and pledged securities.

Cause: The Fire Department failed to secure sufficient collateral against its deposits.

Effect: The Fire Department has not complied with the terms of its agreement with the Consolidated Fire Protection District of the Assumption Parish Police Jury. Non-compliance may result in reduced funding and the Fire Department's deposit is at risk of loss should a bank failure occur.

Recommendation: The Fire Department should comply with the requirements set forth in Louisiana Revised Statute 39:1225.

View of Responsible Official: Management will ensure that collected funds on deposit will be properly secured.

2023-002 Local Government Budget Act

Criteria: Under the terms of the Fire Department's agreement with the Consolidated Fire Protection District of the Assumption Parish Police Jury, the Fire Department must comply with all state and local laws with respect to its public funds. As such, entities subject to R. S. 39:1311 must revise its budget when total actual revenues plus projected revenues fail to meet total budgeted revenues by five percent or more.

Condition: Actual revenues failed to meet budgeted revenues by more than five percent.

Cause: The Fire Department failed to take the necessary steps to ensure compliance with the requirements of Louisiana Revised Statute 39:1311.

Effect: The Fire Department has not complied with the terms of its agreement with the Consolidated Fire Protection District of the Assumption Parish Police Jury. Non-compliance may result in reduced funding and inadvertently expending funds from unavailable resources.

Recommendation: We recommend the Fire Department take the necessary steps to comply with all requirements of the Local Government Budget Act.

View of Responsible Official: Management agrees with the finding and will take corrective action. See corrective action plan submitted by management.

OTHER REPORTS AND SCHEDULES REQUIRED BY
THE LOUISIANA LEGISLATIVE AUDITOR

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of
Napoleonville Volunteer Fire Department
Napoleonville, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas, identified in the LLA's Louisiana Attestation Questionnaire, of Napoleonville Volunteer Fire Department ("Fire Department") for the fiscal period January 1, 2023 through December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Fire Department's management is responsible for the compliance with these certain laws and regulations.

The Fire Department and the Louisiana Legislative Auditor have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is performing specified procedures on the C/C areas identified in the LLA's Louisiana Attestation Questionnaire for the fiscal period January 1, 2023 through December 31, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year from the Fire Department's management.

The Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury. No exceptions were noted as a result of performing this procedure.

2. For each federal, state, and local grant award, randomly select six disbursements from each award administered during the fiscal year, provided that no more than 30 disbursements are selected.

We selected 6 disbursements, according to the procedure above, for the fiscal year. All disbursements were selected from the Consolidated Fire Protection District of the Assumption Parish Police Jury grant for testing.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation. No exceptions were noted as a result of performing this procedure.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements selected were coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Fire Department's policies and procedures.

Each of the selected disbursements were properly approved in accordance with the Fire Department's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirement or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Not applicable.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's records.

Not applicable.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Fire Department's management represented that publications and agendas were posted on the door of the fire station for each meeting during the fiscal year. No exceptions were noted as a result of performing this procedure.

Budget

9. For each grants exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state, or local grantor agency. Report whether budgets for federal, state, and local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

The Fire Department must submit an annual budget to Assumption Parish Police Jury in order to receive the ad valorem tax proceeds allocated to the Fire Department. An annual budget was submitted as required. No exceptions were noted as a result of performing this procedure.



State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Fire Department's report for the year ended December 31, 2022 was submitted to the Legislative Auditor by the statutory due date of June 30, 2023. No exceptions were noted as a result of performing this procedure.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Fire Department's management represented that the Fire Department did not enter into any contracts during the year that utilized state funds or were subject to the public bid law.

Prior Comments and Recommendations

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

Management represented that any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

We were engaged by the Fire Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the C/C areas, identified in the LLA's Louisiana Attestation Questionnaire for the fiscal period January 1, 2023 through December 31, 2023. 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 Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures.

The purpose of this report is solely to describe the scope of testing performed on the C/C areas contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
June 27, 2024



LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

3/29/2024 (Date Transmitted)
EisnerAmper LLP (CPA Firm Name)
215 St. Patrick Street (CPA Firm Address)
Donaldsonville, LA, 70346 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2023 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No [] N/A [X]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [] No [] N/A [X]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No [] N/A [X]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No [] N/A [X]

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes [X] No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No [] N/A []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.




Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

	Secretary	3/20/24	Date
	Treasurer	3/20/24	Date
	President	3/20/24	Date



Napoleonville Volunteer Fire Department
PO Box 911
Napoleonville, LA 70390
Business/Fax: (985) 369-2558
Emergencies "911"



CORRECTIVE ACTION PLAN

June 27, 2024

Louisiana Legislative Auditor

The Napoleonville Volunteer Fire Department, Inc. respectfully submits the following corrective action plan for the year ended December 31, 2023.

Name and address of independent public accounting firm:

EisnerAmper LLP
8550 United Plaza Blvd, Suite 1001
Baton Rouge, LA 70809

Audit Period: January 1, 2023 – December 31, 2023

The findings from the schedule of findings are discussed below. The findings are numbered consistently with the number assigned in the schedule of findings.

FINDINGS – SCHEDULE OF FINDINGS

2023-001 Deposit Security

Recommendation: The Fire Department should comply with the requirements set forth in Louisiana Revised Statute 39:1225.

Management's Response: The Fire Department will transfer funds into a certificate of deposit account at another financial institution to ensure that all deposits are properly secured.

2023-002 Local Government Budget Act

Recommendation: The Fire Department should comply with the requirements set forth in Louisiana Revised Statute 39:1311.

Management's Response: The Fire Department will revise the budget when total actual expenditures and other uses plus projected expenditures and other uses exceed the total budgeted expenditures and other uses by five percent or more.

If the Legislative Auditor has questions regarding this plan, please call Ryan Bolotte at (985) 369-2558.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ryan Bolotte".

Ryan Bolotte
Treasurer