

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

ANNUAL FINANCIAL REPORT AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Period Ended November 8, 2023

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

June 14, 2024

Board of Directors
Cameron Parish Waterworks
District No. 7
Creole, Louisiana

We have reviewed the accompanying financial statements of the business-type activities of the Cameron Parish Waterworks District No. 7, a component unit of the Cameron Parish Policy Jury, as of and for the period ended November 8, 2023, and the related notes to the financial statements, which collectively comprise the District'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 control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement 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 American Institute of Certified Public Accountants, 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 Cameron Parish Waterworks District No. 7 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.

Other Information

The accompanying schedule of compensation, benefits, and other payments to chief executive officer 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 other information has been subject 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 other information. We have not audited the other information and do not express an opinion on such information.

Required Supplemental Information

Accounting principles generally accepted in the United States of America required that the following supplemental information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This 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 the accounting principles generally accepted in the United States of America. We have not audited the information and, according, do not express an opinion on such information.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report, dated June 14, 2024, on the results of the agreed-upon procedures.

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

Statement of Net Position

November 8, 2023

ASSETS

Current Assets

Cash	\$ 109,549
Receivables	
Accounts, net	4,110
Intergovernmental	22,790
Total Current Assets	<u>136,449</u>

Property, plant and equipment

Buildings and improvements	2,701,240
Furnitures, fixtures and equipment	81,590
	<u>2,782,830</u>
Less accumulated depreciation	1,602,121
	<u>1,180,709</u>

Total Assets 1,317,158

DEFERRED OUTFLOWS OF RESOURCES

-

LIABILITIES

Current Liabilities

Accounts payable	10,544
Accrued liabilities	2,922
Total Current Liabilities	<u>13,466</u>

DEFERRED INFLOWS OF RESOURCES

-

NET POSITION

Net investment in capital assets	1,180,709
Net position - unrestricted	122,983
Total Net Position	<u>\$ 1,303,692</u>

The accompanying notes and independent accountants' review report are an integral part of these financial statements.

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

Statement of Revenues, Expenses
and Changes in Net Position

Period Ended November 8, 2023

OPERATING REVENUES	
Charges for services	\$ 59,458
Miscellaneous revenue	1,952
	61,410
OPERATING EXPENSES	
Auto	1,771
Bank fees	36
Depreciation	61,107
Insurance - general	1,639
Maintenance	58,532
Miscellaneous	19,533
Per diem	1,560
Salaries	61,650
Supplies	11,364
Utilities	5,807
TOTAL OPERATING EXPENSES	222,999
OPERATING INCOME (LOSS)	(161,589)
NON-OPERATING REVENUES (EXPENSES)	
Ad valorem taxes, net	(4,491)
Interest income	987
Intergovernmental- CPPJ	63,258
FEMA reimbursements	87,870
TOTAL NON-OPERATING REVENUES (EXPENSES)	147,624
CHANGE IN NET POSITION	(13,965)
NET POSITION - BEGINNING	1,317,657
NET POSITION - ENDING	\$ 1,303,692

The accompanying notes and independent accountants' review report are an integral part of these financial statements.

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

Statement of Cash Flows

Period Ended November 8, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Received from customers and others	\$ 61,410
Payments for supplies and expenses	(98,079)
Payments to employees for services	(63,258)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>(99,927)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Ad valorem taxes	(4,491)
Intergovernmental- CPPJ	63,258
FEMA reimbursements	87,870
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>146,637</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of fixed assets	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>987</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	47,697
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>61,762</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 109,459</u></u>
RECONCILIATION OF OPERATING LOSS TO CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (161,589)
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	61,107
(Increase) decrease in:	
Accounts receivable	56,738
Increase (decrease) in:	
Accounts payable	(54,576)
Accrued liabilities	(1,607)
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (99,927)</u></u>

The accompanying notes and independent accountants' review report are an integral part of these financial statements.

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Waterworks District No. 7 was created by the Cameron Parish Police Jury under the provisions of Louisiana Revised Statutes 33:3811 for the purpose of providing water to the Creole area of the Parish. The District is governed by a board of commissioners. On November 9, 2023 the District was consolidated with Cameron Parish Waterworks District No. 9 and Cameron Parish Waterworks District No. 1 to create the South Cameron Waterworks District.

1. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish Waterworks District No. 7. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury appoints a voting majority to the board and has the ability to impose its will, the District was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity. Continued

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

2. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments", issued in June 1999.

The financial statements of the District are prepared on the accrual basis of accounting. Whereby revenues are recognized when earned and expenses are recognized when incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenues of the District come from metered sales to residential and commercial customers as well as service connection charges and penalties from late payment of bills. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

3. Cash

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

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At November 8, 2023, the District has \$110,772 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

Continued

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

4. Accounts Receivable

The District utilizes the allowance method to recognize doubtful accounts. The allowance for doubtful accounts at November 8, 2023 was \$-.

There appears to be concentration of credit risk with regard to general accounts receivable and more specifically accounts receivable for water user fees. The District's ability to collect the amounts due from the users of the District water system and others (as reflected on the financial statements) may be affected by significant economic fluctuations, natural disasters or other calamity in this one concentrated geographic location.

5. Compensated Absences

The District has the following policy relating to vacation and sick leave:

Vacation – 5-25 days per year depending on length of service

Sick Leave – 12-18 days per year, depending on length of service

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

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

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

GASB Statement No. 16 also provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

Continued

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

At November 8, 2023, the District had an accrual for compensated absences of \$2,922.

6. Statement of Cash Flow

For purpose of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less when purchased to be cash equivalents.

7. Net Position

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

- a. Net investment in capital assets – Consists 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.
- b. Net position – restricted – Consists of net position with constraints placed on use either by (1) external groups such as creditors grantors, contributors, laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Net position - unrestricted – All other net position that does not meet the definition of “restricted” or “invested in capital assets, net or related debt”.

When an expense is incurred for purposes for which both restricted and unrestricted amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first.

8. Budgets

An enterprise fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The proposed budget is presented to the government’s Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget.

Expenditures may not legally exceed budgeted appropriations at the activity level.

9. 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. Actual results could differ from those estimates.

10. Subsequent Events

Management has evaluated subsequent events through June 14, 2024, the date the financial statements were available to be issued. On November 9, 2023 the District was consolidated with Cameron Parish Waterworks District No. 9 and Cameron Parish Waterworks District No. 1 to create the South Cameron Waterworks District.

NOTE B – PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are valued at historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related assets, as applicable.

Depreciation has been provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Buildings	15 years
Distribution system	15-45 years
Furniture, fixtures and equipment	5-20 years

CAMERON PARISH WATERWORKS DISTRICT NO. 7

Notes to Financial Statements

November 8, 2023

NOTE B - PROPERTY, PLANT AND EQUIPMENT – CONTINUED

A summary of changes in property, plant and equipment for the period ended November 8, 2023 are as follows:

	<u>Beginning of Year</u>	<u>Net Additions</u>	<u>End of Year</u>
Buildings and improvements	\$ 2,701,240	\$ -	\$ 2,701,240
Furniture, fixtures and equipment	<u>81,590</u>	<u>-</u>	<u>81,590</u>
	2,782,830	<u>\$ -</u>	2,782,830
Less accumulated depreciation	<u>1,541,014</u>		<u>1,602,121</u>
TOTALS	<u>\$ 1,241,816</u>		<u>\$ 1,180,709</u>

Depreciation expense was \$61,107 for the period ended November 8, 2023.

NOTE C - PER DIEM

In accordance with Louisiana Revised Statute 33:3819, per diem is allowed not to exceed \$60 per meeting attended, up to twenty-four regular meetings and twelve special meetings. The Board has approved per diem at \$60.

Per diem paid commissioners for the period ended November 8, 2023 were as follows:

<u>Board Member</u>	<u>Per Diem</u>
Kimily Bourriaque	\$ 420
Vickey Kiffe	420
Gabe Lalande	300
Michelle Trahan	<u>420</u>
	<u>\$ 1,560</u>

NOTE D - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTAL INFORMATION

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

Statement of Revenues, Expenses
and Changes in Net Position- Budget and Actual

Period Ended November 8, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
OPERATING REVENUES			
Charges for services	\$ 74,287	\$ 59,458	\$ (14,829)
Miscellaneous revenue	2,000	1,952	(48)
TOTAL OPERATING REVENUES	<u>76,287</u>	<u>61,410</u>	<u>(14,877)</u>
OPERATING EXPENSES			
Auto	2,771	1,771	1,000
Bank fees	-	36	(36)
Depreciation	-	61,107	(61,107)
Insurance - general	2,430	1,639	791
Maintenance	60,917	58,532	2,385
Miscellaneous	2,929	19,533	(16,604)
Per diem	3,600	1,560	2,040
Professional fees	15,296	-	15,296
Salaries	-	61,650	(61,650)
Supplies	13,000	11,364	1,636
Taxes and licenses	633	-	633
Telephone	1,562	-	1,562
Training and education	615	-	615
Utilities	5,629	5,807	(178)
TOTAL OPERATING EXPENSES	<u>109,382</u>	<u>222,999</u>	<u>(113,617)</u>
OPERATING INCOME (LOSS)	<u>(33,095)</u>	<u>(161,589)</u>	<u>(128,494)</u>
NON-OPERATING REVENUES (EXPENSES)			
Ad valorem taxes, net	70,236	(4,491)	(74,727)
Interest income	1,099	987	(112)
Intergovernmental - CPPJ	-	63,258	63,258
FEMA reimbursements	-	87,870	87,870
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>71,335</u>	<u>147,624</u>	<u>76,289</u>
CHANGE IN NET POSITION	38,240	(13,965)	(52,205)
NET POSITION - BEGINNING	<u>1,317,657</u>	<u>1,317,657</u>	<u>-</u>
NET POSITION - ENDING	<u>\$ 1,355,897</u>	<u>\$ 1,303,692</u>	<u>\$ (52,205)</u>

The independent accountants' review report are an integral part of these financial statements.

OTHER INFORMATION

CAMERON PARISH WATERWORKS DISTRICT NO. 7
Creole, Louisiana

Schedule of Compensation, Benefits and Other Payments
To Chief Executive Officer

Period Ended November 8, 2023

Chief Executive Officer: Michelle Trahan , Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	-
Registration fees	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing Unvouchered expenses	-
Special meals	-

The independent accountants' review report are an integral part of these financial statements.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

June 14, 2024

Board of Directors
Cameron Parish Waterworks District No. 7
Creole, Louisiana

We have performed the procedures enumerated below on the Cameron Parish Waterworks District No. 7 's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the period ended November 8, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the period ended November 8, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$60,000, and public works exceeding \$500,000. Compare the documentation for these expenditures to the Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

The expenditures made during the year for materials and supplies exceeding \$60,000, or for public works exceeding \$500,000 were made in accordance to public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics).

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a list of all employees paid during the period.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None were immediate family members of board members.

5. Obtain a list of all disbursements made during the year; and a list of outside business interest of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the original budget for 2023. The budget was not amended during the year.

7. Trace the budget adoption and amendments to the minute book.

We traced the adopted budget to approval in the minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues exceeded actual revenues by more than 5%. Actual expenditures exceeded budgeted expenditures by more than 5%.

Accounting and Reporting

9. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

The payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

The payments received proper approvals.

Meetings

- 10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting place, a public place. We found no evidence of noncompliance.

Debt

- 11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

- 12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District and a review of payroll records indicated no payments for any bonuses, advances or gifts.

State Audit Law

- 13. Report whether the District provided for a timely report in accordance with R.S. 24:513.

The District's December 31, 2022 report was submitted timely.

- 14. Inquire of management and report whether the District 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 District did not enter into any contracts that utilized state funds.

Prior -Year Comments

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

The prior year report did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the District 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not; perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of management of the Cameron Parish Waterworks District No. 7 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

CAMERON PARISH WATERWORKS DISTRICT No. 7
184 E Creole Hwy
Creole, Louisiana 70632

LOUISIANA ATTESTATION QUESTIONNAIRE

June 14, 2024

Gragson, Casiday & Guillory
P.O. Drawer 1847
Lake Charles, LA 70602

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of November 8, 2023 and for the period 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.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14), R.S. 39:33, or the budget requirements of LSA-RS 39:34.

Yes [] No [X]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514 and 33:463, as applicable.

Yes [] No [X]

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

Yes [X] No []

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 [X] No []

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 [X] No []

We have complied with R.R. 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 [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:28.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

Prior-Year Comments

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

Yes [X] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations

Yes No

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

Yes No

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

Yes No

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

Yes No

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

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

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or the other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

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 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

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