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REPORT

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Component Unit Financial Statements  
As of and for the Year  
Ended December 31, 1999  
with Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-00

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

*Component Unit Financial Statements*  
As of and for the Year Ended December 31, 1999  
With Supplemental Information Schedule

**C O N T E N T S**

	<u>Page No.</u>
TRANSMITTAL LETTER	1
ACCOUNTANT'S COMPILATION REPORT	2
FINANCIAL STATEMENTS	
ALL FUND TYPES AND ACCOUNT GROUPS:	
	<u>Statement</u>
Balance Sheet – All fund types and Account groups	A            3
GOVERNMENTAL FUNDS:	
Statement of Revenues, Expenditures and Changes in Fund Balance	B            4
Statement of Revenues, Expenditures and Changes in Fund Balance-Budget to Actual	C            5
NOTES TO FINANCIAL STATEMENTS	6 – 12
ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES	13 - 16
SUPPLEMENTAL INFORMATION	
Schedule of Compensation Paid to Board Members	17
MANAGEMENT'S CORRECTIVE ACTION PLAN	18
LOUISIANA ATTESTATION QUESTIONNAIRE	19 - 20
DATA COLLECTION FORM	21

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

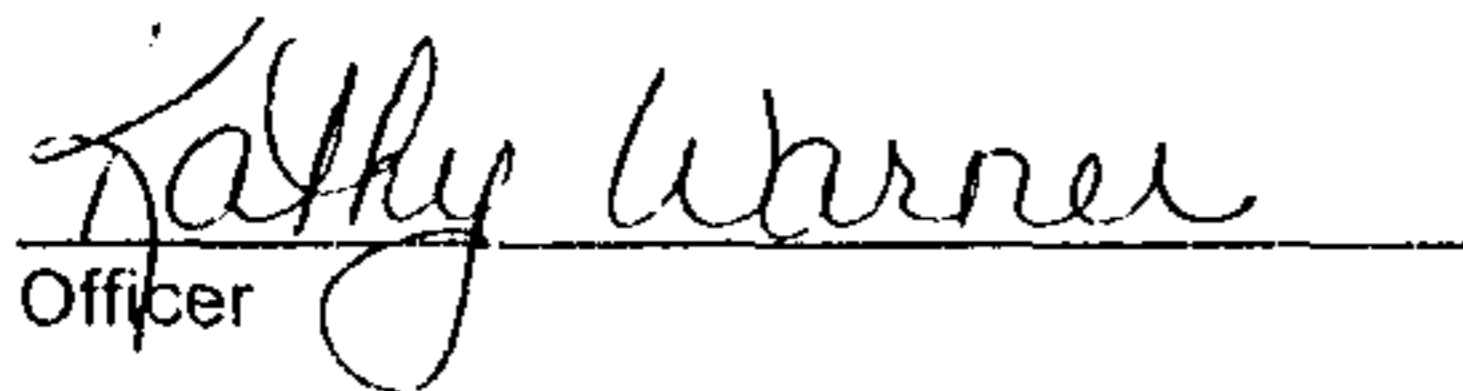
DECEMBER 31, 1999

Office of the Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Fire Protection District # 6 as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely

  
Officer

*Durden and Alonzo*

CERTIFIED PUBLIC ACCOUNTANTS

820 11TH AVENUE  
FRANKLINTON, LOUISIANA 70438  
(504) 839-4413  
FAX (504) 839-4402

*William R. Durden*

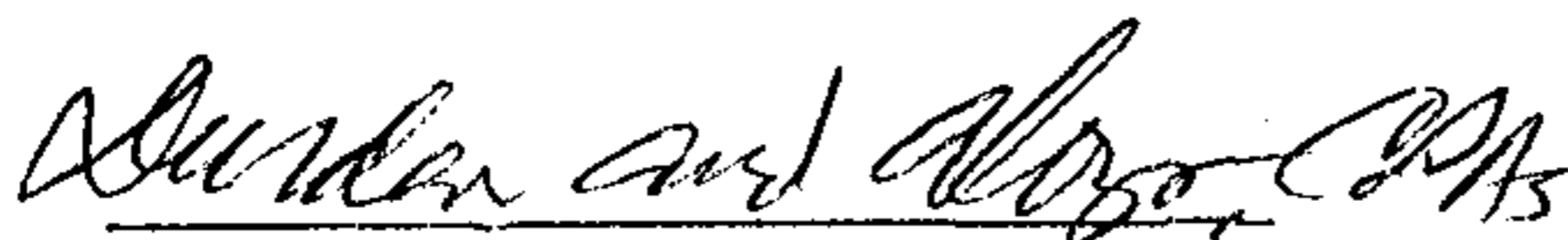
*Donna W. Alonzo*

Board of Commissioners  
Washington Parish Fire  
Protection District #6  
Varnado, Louisiana

We have compiled the accompanying financial statements and the account group financial statements and supplementary information contained in Schedule I and II, which is presented only for supplementary analysis purposes, of the Washington Parish Fire Protection District #6, a component unit of the Washington Parish Governemnt, as of and for the year ended December 31, 1999, in accordance with the Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 29, 2000, on the results of our agreed-upon procedures.



Durden and Alonzo,  
Certified Public Accountants

June 29, 2000

FINANCIAL  
STATEMENTS

STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6  
 WASHINGTON PARISH GOVERNMENT  
 Varnado, Louisiana

All Fund Types and Account Groups

Balance Sheet  
 December 31, 1999

	<u>Governmental Funds</u>	<u>Account Groups</u>	<u>Total</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>Memorandum Only</u>
ASSETS AND OTHER DEBITS			
ASSETS:			
Cash and cash equivalents	\$ 41,815	\$ -	\$ 41,815
Receivables	42,080	-	42,080
Prepaid expenses	4,118	-	4,118
Land, buildings & equipment	-	181,430	181,430
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 88,013</b>	<b>\$ 181,430</b>	<b>\$ 269,443</b>
LIABILITIES, EQUITY, AND OTHER CREDITS			
EQUITY AND OTHER CREDITS:			
Investment in general fixed assets	-	181,430	181,430
Fund balance - unreserved	88,013	-	88,013
Total Equity and Other Credits	88,013	181,430	269,443
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 88,013</b>	<b>\$ 181,430</b>	<b>\$ 269,443</b>

See accountant's report and accompanying notes to the financial statements

## STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6  
 WASHINGTON PARISH GOVERNMENT  
 Varnado, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 For the Year Ended December 31, 1999

REVENUES:	
Ad valorem taxes	\$ 41,569
State revenue sharing	12,681
Miscellaneous	61
Interest earned	751
Total Revenues	<u>55,062</u>
EXPENDITURES:	
Insurance	5,845
Repairs and maintenance	7,751
Utilities	842
Capital Outlay	3,642
Legal and accounting	700
Supplies	504
Fuel, gas, and oil	880
Other	2,328
Total expenditures	<u>22,492</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	32,570
FUND BALANCE, JANUARY 1, 1999	<u>55,443</u>
FUND BALANCE, DECEMBER 31, 1999	<u><u>\$ 88,013</u></u>

See accountant's report and accompanying notes to the financial statements

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6  
 WASHINGTON PARISH GOVERNMENT  
 Varnado, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures  
 and Changes in Fund Balance - Budget to Actual  
 For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Ad valorem taxes	\$ 30,257	\$ 41,569	\$ 11,312
State revenue sharing	3,876	12,681	8,805
Miscellaneous	3,871	61	(3,810)
Interest earned	839	751	(88)
Total Revenues	<u>38,843</u>	<u>55,062</u>	<u>16,219</u>
EXPENDITURES:			
Insurance	2,500	5,845	(3,345)
Repairs and maintenance	5,000	7,751	(2,751)
Utilities	1,800	842	958
Capital Outlay	17,000	3,642	13,358
Legal and accounting	1,800	700	1,100
Supplies	2,500	504	1,996
Fuel, gas, and oil	2,000	880	1,120
Other	1,000	2,328	(1,328)
Total expenditures	<u>33,600</u>	<u>22,492</u>	<u>11,108</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 5,243</u>	32,570	<u>\$ 27,327</u>
FUND BALANCE, JANUARY 1, 1999		<u>55,443</u>	
FUND BALANCE, DECEMBER 31, 1999		<u>\$ 88,013</u>	

See accountant's report and accompanying notes to the financial statements



NOTES TO  
FINANCIAL  
STATEMENTS

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1999

**INTRODUCTION**

As provided by Louisiana Revised Statute 40:1496.12B, the Fire Protection District Number Six of Washington Parish was created July 10, 1990, through a resolution passed by the Washington Parish Policy Jury. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the district for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District encompasses approximately 85 square miles in a portion of Wards 5, 7, 8 and 4 of Washington Parish. It serves approximately 1,800 people and several small businesses living and operating within the boundaries of the District. The District operates out of one fire station located in the Village of Varnado on Louisiana Highway 21. The District has no compensated employees and operates with a volunteer staff of firefighters.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Washington Parish Fire Protection District # 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, Council, (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 Washington Parish Government 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 parish government 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 parish government
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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 parish government appoints a voting majority of the District's governing board and the parish government has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, 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 parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

**C. FUND ACCOUNTING**

The District uses funds and account groups 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. An account group, on the other hand is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The District's only governmental fund is the General Fund. The general operating fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes become a lien against the assessed property on assessment date or levy date, but the actual amount paid to the governmental unit may not be collected until a later period. Generally, the ad valorem tax must be collected within sixty days after the end of the period in which the ad valorem tax revenue was recognized.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

**E. BUDGETS AND ENCUMBRANCES**

The District follows these procedures in establishing data for the budget and adopting the annual report:

1. The Treasurer and Chairman prepare a proposed budget and submit at the board meeting in November of the preceding year.
2. The budget is reviewed by the board and additions and or deletions are offered at the December meeting. The necessary action is taken to finalize budget data and the budget is adopted.
3. The budget is mailed to the parish government for inclusions in their records.
4. Budgetary amendments involving changes in revenue or expenditures require approval by the board.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess revenue over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management device.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest bearing demand deposits. 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.

**G. PREPAID ITEMS**

The District uses the allocation method of recording prepaid expenses.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost.

**I. COMPENSATED ABSENCES**

The District does not have any paid employees; therefore, it does not have a formal leave policy.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**K. FUND EQUITY**

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

**L. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT #6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

**2. LEVIED TAXES**

On October 3, 1992, the District successfully passed a proposal for a special ad valorem tax upon property owners of the district. The assessment authorizes the levy of and collection of a special ad valorem tax of ten mills for a period of ten (10) years, beginning with the year 1993, for the purpose of acquiring, constructing, maintaining and operating fire protection facilities and equipment including paying the cost of obtaining water for fire protection purposes and salaries of firemen, and all purposes incidental thereto.

On November 3, 1998, the District passed a proposal for the extension of the original proposition to impose the existing special tax of ten (10) mills in the newly added areas of the District.

1999 Assessed value of taxable property	\$ 5,037,990
10.00 mill tax (less pension deduction)	<u>\$ 50,380</u>

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1999, the District has cash and cash equivalents totaling \$41,815., as follows:

Interest bearing demand deposits	\$ 41,815.
----------------------------------	------------

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 to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the District had \$41,815. in deposits (collected bank balances). These deposits were secured from risk by \$100,000. of the federal deposit insurance.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1999:

<u>Class of receivable</u>	<u>Ad valorem Taxes</u>
General Fund	\$ 42,080.

**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1999

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
Fire trucks	\$ 50,798 0	\$ -	\$ -	\$ 50,798
Land	11,375	-	-	11,375
Buildings	67,361	-	-	67,361
Equipment	48,263	3,633	-	51,896
<b>TOTAL</b>	<b>\$ 177,797</b>	<b>\$ 3,633</b>	<b>\$ -</b>	<b>\$ 181,430</b>

7. LITIGATION AND CLAIMS

As of December 31, 1999, there were no litigation or claims against the District.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period covered by these financial statements.

9. SUBSEQUENT EVENTS

There were no subsequent events after the balance sheet date requiring disclosure.



**ACCOUNTANT'S REPORT  
ON  
AGREED UPON  
PROCEDURES**

*Durden and Alonzo*

CERTIFIED PUBLIC ACCOUNTANTS

820 11TH AVENUE  
FRANKLINTON, LOUISIANA 70438  
(504) 839-4413  
FAX (504) 839-4402

*William R. Durden*

*Donna W. Alonzo*

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

Board of Commissioners  
Washington Parish Fire Protection District #6  
Varnado, LA

Gentlemen:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Washington Parish Fire Protection District #6, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the district's compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LAS-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year that required application of the 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), and a list of outside business interests of all board members and employees, as well as their immediate families.

scanned cash disbursements journals for any related party transactions, there were none that came to our attention. The fire district does not employ any compensated firefighters or other personnel at this time, thus there were no payroll records to review.

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

This procedure was not performed due to the lack of compensated employees.

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 procedure (2) as immediate family members.

This procedure was not performed due to the lack of compensated employees.

#### Budgeting

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

Management provided us with a copy of the original budget, there was no amendment.

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

We traced the adoption of the original budget to the minutes of a meeting held in December 1998. The District did not amend their budget for 1999.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the original budget to actual revenues and expenditures. There were no significant unfavorable variances between actual and budgeted revenues and expenditures.

#### Accounting and Reporting

8. Randomly select six 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;

Of the six payments we examined, five were coded to the correct general ledger accounts and proper fund, one was not coded to the correct general ledger account.

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

Inspection of documentation supporting the six selected disbursements indicates a lack of documented approval to purchase from the Board of Commissioners. The payment of disbursements is documented in the minutes, however the prior approval to purchase is not documented.

#### Meetings

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

Washington Parish Fire Protection District No. 6 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's meeting place. Management has posted a "blanket notice", of the meetings stating that they are held on the second Monday of each month, however, they should post the date, time and place of each meeting with an agenda of the business to be discussed.

#### Debt

10. 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 all bank deposits for the period under examination and did not observe any deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

#### Advances and Bonuses

11. 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.

We scanned cash disbursement records and minutes for evidence of any payments which may constitute bonuses, advances, or gifts to volunteer firemen, none were noted. The District does not employ any compensated fire fighters.

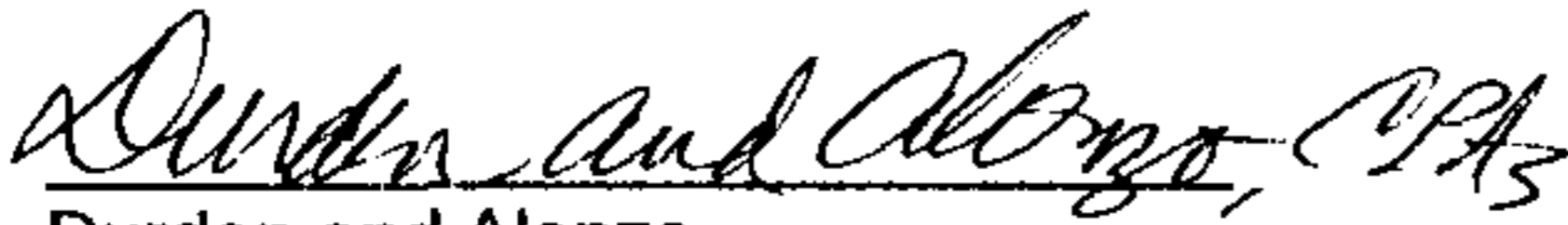
Prior Comments and Recommendations

12. Our procedures will include a review of any prior year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

No prior year findings, this is the first year for an attestation report to be required.

We were not engaged to, and did not, perform an examination, 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.

This report is intended solely for the use of management of the Washington Parish Fire Protection District No. 6, the Legislative Auditor, State of Louisiana and the Washington Parish Government 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. However, this report is a matter of public record and its distribution is not limited.



Durden and Alonzo  
Certified Public Accountants

SUPPLEMENTAL  
INFORMATION

**WASHINGTON PARISH FIRE PROTECTION DISTRICT #6  
WASHINGTON PARISH GOVERNMENT  
Varnado, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1999**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

See accompanying accountant's report

**MANAGEMENT'S  
REPRESENTATIONS**



**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6  
WASHINGTON PARISH GOVERNMENT**

**Corrective Action Plan for Current Prior Year Findings  
For the Year Ended December 31, 1999**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken Yes, No, Partially</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
<b>Section 1 - Independent Accountant's Report on Applying Agreed-Upon Procedures:</b>				
99-1	1999	Proper approval not documented for cash disbursements	no	We plan to document in the minutes of our meetings, approval for major purchases and for other disbursements, have another board officer initial the invoice.
99-2	1999	Notice of public meetings needs to include an agenda of business to be conducted and date, time and place of meeting.	no	We will post a notice of each meeting to be held to include the date, time and place and business to be discussed on the door of the fire house, 48 hours prior to meeting date.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

---

**FROM: Washington Parish Fire Protection District # 6**  
**Varnado, Louisiana**

**TO: DURDEN AND ALONZO, CPAS**

In connection with your compilation of our financial statements as of December 31, 1999, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 4/30/00 (date of completion/representations).

**Public Bid Law**

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

Yes [  ] 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 [  ] 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 [  ] No [  ]

**Budgeting**

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

Yes [  ] No [  ]

**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 [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [  ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] 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 [] 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 [] No [  ]

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

We have provided you with any communications from regulatory agencies or 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 this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Kathy Warner Secretary 7/6/00 Date  
\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date  
\_\_\_\_\_  
President \_\_\_\_\_ Date