

**FIRE PROTECTION DISTRICT NO. 1  
AND THE EAST IBERVILLE  
VOLUNTEER FIRE DEPARTMENT OF THE  
PARISH OF IBERVILLE  
STATE OF LOUISIANA**

**St. Gabriel, Louisiana**

**SCHEDULES OF AGREED UPON PROCEDURES  
AND INDEPENDENT ACCOUNTANT'S REPORT**

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 6/21/00

**P J CABALLERO, CPA**

*A Professional Corporation*

32570 GRAHAM STREET

WHITE CASTLE, LA 70788-2210

225-545-3192

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**P J CABALLERO, CPA**

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

Honorable J. Mitchell Ourso, Jr., Parish President and  
The Iberville Parish Council  
Plaquemine, Louisiana and

East Iberville Volunteer Fire Department  
St. Gabriel, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Parish President, solely to assist you in evaluating compliance by the East Iberville Volunteer Fire Department with the cooperative endeavor agreement entered into on October 20, 1991 with Iberville Parish. 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, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

I met with the fire chief and president of the East Iberville Volunteer Fire Department to determine if the volunteer fire department has been collecting fees for certain services and depositing the revenue into an account or accounts that are not recorded in the general ledger accounts that are maintained for Fire Protection District No. 1 by the Parish staff.

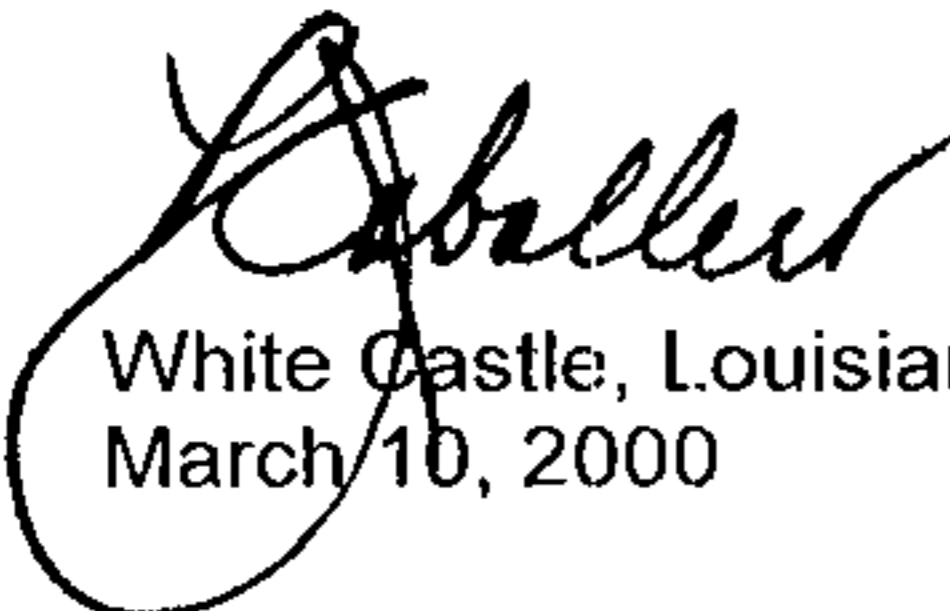
I verified that the volunteer fire department has been collecting fees for certain services and depositing the revenue into an account is not recorded in the general ledger accounts that are maintained for Fire Protection District No. 1 by the Parish staff. The account was opened on March 2, 1972 with Iberville Trust and Savings Bank in St. Gabriel, Louisiana. I prepared the accompanying schedule, Exhibit A, summarizing the sources of deposits into the account and expenditures from the account from January 1, 1998 to and including December 31, 1999. My letter dated March 10, 2000 to management provides additional comments and suggestions regarding this account.

In an attempt to identify possible waste I also prepared the accompanying schedule, Exhibit B, listing all transactions amounting to \$250.00 or more in accounts general ledger accounts 410420264, 410420322, 410420327 410420335, 410420339, 410420650 and 410420658 for Fire Protection District No. 1 for the three year period 01/01/97 to 12/31/99. I have designated those items that were tested for existence or occurrence.

There are indications of possible waste in the use of public funds. My letter dated March 10, 2000 to management provides additional comments and suggestions regarding these transactions.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on compliance by the East Iberville Volunteer Fire Department with the cooperative endeavor agreement entered into on October 20, 1991 with Iberville Parish. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of Honorable J. Mitchell Ourso, Jr., Parish President, The Iberville Parish Council and the East Iberville Volunteer Fire Department and should not be used by those who have not agreed to the procedures and taken responsibility of the sufficiency of the procedures for their purposes.



White Castle, Louisiana  
March 10, 2000

EAST IBERVILLE VOLUNTEER FIRE DEPARTMENT  
ANALYSIS OF RECEIPTS & DISBURSEMENTS  
ACCOUNT 501379  
FOR THE PERIOD 01/01/98 - 12/31/99

BEGINNING BALANCE 01/01/98		\$ 18,715.79
RECEIPTS		
DONATIONS	\$ 40,759.00	
FORESTRY GRANT	1,870.00	
HAZARDOUS MATERIALS CALLS	6,212.50	
INTEREST	550.98	
OTHER	433.35	\$ 49,825.83
DISBURSEMENTS		
BOOKS	\$ 1,735.43	
CAPS, SHIRTS & UNIFORMS	5,544.61	
CLASSES & TRAINING	2,998.00	
EQUIPMENT	23,420.72	
MEALS & ENTERTAINMENT	10,607.69	
OFFICE EXPENSE	432.34	
OTHER	248.46	
PROMOTIONS	1,216.82	
REPAIRS	2,046.31	
POSTAGE	1,398.89	
SUPPLIES	3,258.98	\$ 52,908.25
ENDING BALANCE 12/31/99		\$ 15,633.37

EXHIBIT B

IBERVILLE FIRE PROTECTION DISTRICT NO 1  
 ST GABRIEL, LOUISIANA  
 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
BOOKS FIRST RESPONDER (5TH ED)		LOUISIANA STATE UNIVERSITY	121566	10/6/99	59202	264.00
CLEANER		STONE COLD CHEMICALS	111890	2/13/98	980198	499.98
CLEANER ALL PURPOSE		HARTFORD CHEMICAL	107107	5/6/97	25605	1,028.42
CLEANER ALL PURPOSE		HARTFORD CHEMICAL	106509	4/2/97	23696	868.50
CLEANER ALL PURPOSE		HARTFORD CHEMICAL	108964	8/21/97	26157	1,278.30
CLEANER PACKETS		STONE COLD CHEMICALS	118196	3/3/99	98279235	516.92
CLEANER PACKETS		STONE COLD CHEMICALS	117277	12/31/98	98279213	516.92
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	111750	2/6/98	29866	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	113015	4/22/98	29868	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	113015	4/22/98	29867	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	114466	7/15/98	31212	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	115188	8/26/98	31213	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	115952	10/7/98	31214	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	116053	10/14/98	31215	818.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	120831	9/8/99	35437	819.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	120831	9/7/99	35436	819.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	121339	9/22/99	35438	819.40
CLEANER WASH & POLISH (25 GAL)		HARTFORD CHEMICAL	121541	10/6/99	35439	819.40
CLEANER WASH & POLISH (55 GAL)		HARTFORD CHEMICAL	110959	12/12/97	28169	1,798.80
CLEANER,PACKETS		STONE COLD CHEMICALS	117534	1/22/99	98279224	516.92
CLEANERS		STONE COLD CHEMICALS	116243	10/28/98	982191	1,599.41
DIESEL		ST GABRIEL IND HARDWARE	112233	3/11/98	25572	341.78
DIESEL		ST GABRIEL IND HARDWARE	113785	6/10/98	1000636	359.26
DIESEL		ST GABRIEL IND HARDWARE	114598	7/30/98	100381001	298.85
DIESEL		ST GABRIEL IND HARDWARE	115883	10/7/98	10137101	344.15
DIESEL		ST GABRIEL IND HARDWARE	117796	2/9/99	102030901	416.00
DIESEL,TAPE,GAS CANS,ETC		ST GABRIEL IND HARDWARE	117404	12/31/98	101574401	524.11
DOCUMENT UNAVAILABLE		LSU CONTINUING EDUCATION	110770	12/5/97	50939	276.00
DOCUMENT UNAVAILABLE		MOTOROLA	111352	12/31/97	2435046	295.51
DOCUMENT UNAVAILABLE		MOTOROLA	112276	3/11/98	2513832	1,265.50
DOCUMENT UNAVAILABLE		MOTOROLA	114916	8/12/98	90871899	288.55

EXHIBIT B

IBERVILLE FIRE PROTECTION DISTRICT NO 1  
 ST GABRIEL, LOUISIANA  
 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
DOCUMENT UNAVAILABLE		ST GABRIEL IND HARDWARE	115988	10/14/98	103422601	2,159.34
EQUIPMENT FIRE TRUCK		LUVERNE FIRE APPARATUS	116070	10/15/98	1198	165,563.00
EQUIPMENT INST CROSS PATCH ANTENNA		MOTOROLA COMMUNICATIONS	109131	9/3/97	J0665090	4,863.00
EQUIPMENT NEW TRUCK - AIR PACKS, AIR CYLS		FERRARA FIREFIGHTING EQUIP	116456	11/19/98	55269	11,436.00
EQUIPMENT NEW TRUCK - DJ HOSE		SOUTHLAND FIRE & SAFETY	117028	12/22/98	103450501	1,337.60
EQUIPMENT NEW TRUCK - DJ HOSE		SOUTHLAND FIRE & SAFETY	117189	12/31/98	103450601	3,712.56
EQUIPMENT NEW TRUCK - NOZZLE, MONITOR		SOUTHLAND FIRE & SAFETY	116177	10/28/98	103433401	3,182.00
EQUIPMENT NEW TRUCK - NOZZLES, HOSE CLAMPS, ETC		FERRARA FIREFIGHTING EQUIP	116456	11/19/98	55363	4,105.63
EQUIPMENT NEW TRUCK - RADIO		MOTOROLA	115941	10/7/98	2644887	1,534.43
FOAM 10 AFFF FIRE FOAM		ROYAL CHEMICAL	115967	10/7/98	7980304	541.70
FOAM 12 GAL FIRE FOAM		ROYAL CHEMICAL	117279	12/31/98	10980257	646.66
FOAM 50 GAL CLASS A		FERRARA FIREFIGHTING EQUIP	122371	12/8/99	2445	575.00
FOAM FIRE FOAM		ROYAL CHEMICAL	118591	4/6/99	1990364	432.14
FOAM FIRE FOAM		ROYAL CHEMICAL	118859	4/28/99	1990364A	432.14
FOAM FIRE FOAM		ROYAL CHEMICAL	119846	6/30/99	1990364C	432.14
FOAM FIRE FOAM		ROYAL CHEMICAL	120617	8/18/99	7990103	1,296.50
HEPATITIS SHOTS		A B CRONAN	116115	10/21/98	100898	760.00
PROMOTIONS SUPER PLIERS W/POUCH		W S PROMOTIONS	106504	4/2/97	10448	462.21
REPAIRS FLASHER SWITCH, LIGHT KIT		FERRARA FIREFIGHTING EQUIP	117372	12/31/98	55906	359.99
REPAIRS FORD F450 YR92 - REBUILD TRANSM		AUDUBON FORD	120738	9/8/99	126612	2,420.33
REPAIRS FORD SUPER DUTY RESCUE - SERVICE		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103707801	471.26
REPAIRS NOZZLES		SOUTHLAND FIRE & SAFETY	122048	11/4/99	1040579	349.00
REPAIRS NOZZLES & STREAMLIGHT		SOUTHLAND FIRE & SAFETY	122467	12/8/99	1040939	243.50
REPAIRS PAGING SYSTEM		EMCO COMPANY	112945	4/22/98	500519	259.46
REPAIRS SPEAKERS		SOUTHLAND FIRE & SAFETY	106356	3/26/97	1025127	645.69
SERVICE HURST RESCUE TOOLS		RIVER COUNTRY RESCUE	119099	5/12/99	5945	384.50
SERVICE MOBILE EQUIP AGREE-04/97-03/98		MOTOROLA COMMUNICATIONS	106390	3/26/97	S0546656	4,524.00
SG -11 WIRE FASTENERS, LABOR		SOUTHLAND FIRE & SAFETY	121388	9/22/99	103988501	1,050.00
SG BLAZER 12 PULLEYS, BELTS, ETC		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103692401	886.58
SG-1 REPRS-FAN CLUTCH,BELTS,ETC		SOUTHLAND FIRE & SAFETY	120207	7/21/99	103879701	1,316.09
SG-1 SERVICE		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103708001	507.18

IBERVILLE FIRE PROTECTION DISTRICT NO 1  
 ST GABRIEL, LOUISIANA  
 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
SG-1 INST DOORS ON PUMPER		SOUTHLAND FIRE & SAFETY	108219	7/16/97	102680201	345.00
SG-1 MAINT-CLEAN BATTERY,ETC		SOUTHLAND FIRE & SAFETY	122048	11/4/99	1040245	877.00
SG-1 PARTS/LABOR CLEAN TANK SENSOR,ETC		SOUTHLAND FIRE & SAFETY	110882	12/12/97	102919701	933.00
SG-1 PARTS/LABOR REPR A/C		CAPITOL TRUCKS INC	113727	6/3/98	119142	488.56
SG-1 PM, OIL & FILTER CHG		SOUTHLAND FIRE & SAFETY	111788	2/13/98	103030601	409.00
SG-1 PM, OIL & FILTER CHG		SOUTHLAND FIRE & SAFETY	115663	9/23/98	103390201	361.16
SG-1 PUMP TEST,SEAL BEAMS		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039459	381.80
SG-1 REPR PUMPER,OIL/FILTER CHG		SOUTHLAND FIRE & SAFETY	106090	3/12/97	1024809-0	1,043.88
SG-11 PARTS/LABOR ALTERNATOR,ETC		AUDUBON FORD	114033	6/24/98	646448	1,963.64
SG-11 PARTS/LABOR BRK ASSY		AUDUBON FORD	106617	4/9/97	55331	1,470.83
SG-11 PARTS/LABOR IGNITION		AUDUBON FORD	115324	9/2/98	97297	1,088.91
SG-11 PARTS/LABOR REPR A/C		AUDUBON FORD	108046	7/1/97	62062	611.06
SG-11 PARTS/LABOR REPR BRAKES		AUDUBON FORD	112846	4/15/98	84543	736.93
SG-11 PARTS/LABOR REPR LOCK CYL		AUDUBON FORD	114633	7/30/98	93637	333.02
SG-11 REPL BATTERY/CHARGER		SOUTHLAND FIRE & SAFETY	115777	9/30/98	103405701	315.00
SG-11 REPL DOOR SWITCHES,ETC		SOUTHLAND FIRE & SAFETY	113139	5/6/98	103160001	250.66
SG-12 ALT BELT,INST LIGHTS		SOUTHLAND FIRE & SAFETY	117028	12/22/98	103529501	539.50
SG-12 BATTERIES,SPK PLUGS,HOSE		GERACE AUTO PARTS	110285	11/5/97	454801	351.68
SG-12 BLAZER GLASS,REGULATOR,ETC		CAPITAL CITY GLASS	117048	12/22/98	15654	365.78
SG-12 INST FLASHERS,ETC		SOUTHLAND FIRE & SAFETY	110730	12/5/97	102906801	522.58
SG-12 REPR REAR END		ZIMMER GEARS INC	112319	3/11/98	100139	1,370.00
SG-12 TIRES		CONSOLIDATED TIRE & OIL	108421	7/23/97	78966	300.00
SG-2 REPR PUMP HOSE		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039536	566.00
SG-2 HAZCLEAN FOAM		FERRARA FIREFIGHTING EQUIP	116195	10/28/98	55136	1,190.00
SG-2 INST LIGHTS,FILL AIR BOTTLES		SOUTHLAND FIRE & SAFETY	118866	4/28/99	103717501	452.00
SG-2 INST STEP,HOSE JACKET,ETC		SOUTHLAND FIRE & SAFETY	117028	12/22/98	103529401	863.00
SG-2 PARTS/LABOR RPL PUMP,ETC		SOUTHLAND FIRE & SAFETY	111213	12/31/97	102949401	1,114.12
SG-2 PARTS/LABOR TAIL LIGHT,ETC		SOUTHLAND FIRE & SAFETY	110730	12/5/97	102908101	584.00
SG-2 PUMP TEST		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039696	350.00
SG-2 PUMP TEST,OIL CHANGE		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039458	653.35
SG-2 REPR CYLINDER		SOUTHLAND FIRE & SAFETY	111788	2/13/98	103014901	506.47



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 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
SG-2 REPR PLUGS,WIRES,ETC		SOUTHLAND FIRE & SAFETY	112773	4/15/98	103112601	1,326.15
SG-2 SERVICE		CAPITOL TRUCKS INC	118129	3/3/99	3952	255.59
SG-3 SERVICE		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103711201	399.10
SG-3 LABOR/SUBLET		CAPITOL TRUCKS INC	116490	12/31/98	2503	721.37
SG-3 LABOR-ENGINE OIL/FILTER CHG		SOUTHLAND FIRE & SAFETY	104346	2/26/97	1024668-0	470.00
SG-3 PARTS-ENGINE OIL/FILTER CHG		SOUTHLAND FIRE & SAFETY	104346	2/26/97	1024668-0	647.50
SG-3 PUMP TEST		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039535	350.00
SG-3 PUMP TEST, OIL CHANGE,ETC		SOUTHLAND FIRE & SAFETY	111788	2/13/98	103020201	620.86
SG-3 REPL BAD HORNS		SOUTHLAND FIRE & SAFETY	118866	4/28/99	103724501	265.00
SG-3 RESEAL GEARBOX		SOUTHLAND FIRE & SAFETY	112095	3/4/98	1030608	734.91
SG3,4,5 REPR BATT CABLES,ETC		SOUTHLAND FIRE & SAFETY	109101	9/3/97	1476	390.00
SG-4 LABOR/MAT REPR PUMP		SOUTHLAND FIRE & SAFETY	104346	2/26/97	1024598-0	6,059.98
SG-4 PUMP TEST		SOUTHLAND FIRE & SAFETY	121388	9/22/99	103988501	350.00
SG-4 PUMP TEST,OIL CHANGE,ETC		SOUTHLAND FIRE & SAFETY	111788	2/13/98	103020101	1,065.24
SG-4 REPR SWITCH,INST WTR LEV INDI		SOUTHLAND FIRE & SAFETY	121388	9/22/99	103988501	547.50
SG-4 SERVICE		SOUTHLAND FIRE & SAFETY	119853	6/30/99	103777901	264.80
SG-5 MAINTENANCE-PUMP TEST,ETC		SOUTHLAND FIRE & SAFETY	120917	9/8/99	1039695	774.95
SG-5 SERVICE		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103708201	449.79
SG-5 PARTS/LABOR REPR AIR LEAK		SOUTHLAND FIRE & SAFETY	110562	11/19/97	102892601	752.46
SG-5 PM, PUMP TEST,SEAL,ETC		SOUTHLAND FIRE & SAFETY	111788	2/13/98	103028701	1,463.28
SG-5 REPR PUMPER,VALVES,BELTS		SOUTHLAND FIRE & SAFETY	106090	3/12/97	1024808-0	994.66
SG-9 RADIO REPAIRS		EMCO COMPANY	103893	1/23/97	478030	282.70
SUPER WET (25 GAL)		HARTFORD CHEMICAL	117471	1/22/99	33331	819.40
SUPER WET (25 GAL)		HARTFORD CHEMICAL	118052	2/25/99	33332	819.40
SUPER WET (25 GAL)		HARTFORD CHEMICAL	118488	3/30/99	33333	819.40
SUPER WET (25 GAL)		HARTFORD CHEMICAL	119448	6/3/99	33334	819.40
SUPPLIES (2) BATTERIES		MARQUETTE ELECTRONICS	103852	1/16/97	56C5774	384.01
SUPPLIES (7) BATTERIES		GERACE AUTO PARTS	115765	9/30/98	509694	400.46
SUPPLIES 12 FIRE GLOVES		B & S INDUSTRIES	106054	3/5/97	10128226	387.61
SUPPLIES 12 FIRE HELMET LIGHTS		B & S INDUSTRIES	106054	3/5/97	10128511	326.17
SUPPLIES 2 FIRE COATS		FIRE EQUIPMENT & MAINT	112818	4/15/98	200991501	897.00

IBERVILLE FIRE PROTECTION DISTRICT NO 1  
 ST GABRIEL, LOUISIANA  
 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
SUPPLIES 24 LAMPS		SUPERIOR LAMP & SUPPLY	103941	1/23/97	10897	403.50
SUPPLIES 30 LAMPS		SUPERIOR LAMP & SUPPLY	113230	5/6/98	S1437192	527.82
SUPPLIES 30 LIGHTS		SUPERIOR LAMP & SUPPLY	108317	7/16/97	S1436849	527.79
SUPPLIES 4 RESCUE RESPONSE KITS		MOORE MEDICAL CORP	111731	2/6/98	9528260	600.00
SUPPLIES BATTERIES		EMCO COMPANY	115134	8/26/98	514369	255.00
SUPPLIES BATTERIES, ETC		ST GABRIEL IND HARDWARE	119855	6/30/99	103969601	380.07
SUPPLIES BATTERY		MARGUETTE ELECTRONICS	120874	9/8/99	529371	306.04
SUPPLIES BATTERY		MARGUETTE ELECTRONICS	121567	10/6/99	68090	304.10
SUPPLIES BULBS, HOSES, ETC		ST GABRIEL IND HARDWARE	117796	2/9/99	102030901	329.16
SUPPLIES CLEANER LUBRICANT ETC		STONE COLD CHEMICALS	118196	3/3/99	982405	1,297.85
SUPPLIES CLEANERS, BINDERS, ETC		ST GABRIEL IND HARDWARE	122469	12/8/99	105726301	353.54
SUPPLIES EMS BP KIT, GAUZE, ETC		MOORE MEDICAL CORP	109039	8/27/97	9254406	548.14
SUPPLIES EMT SHEARS,PEN LIGHTS,ETC		MED-TECH RESOURCES	113742	6/3/98	7116	291.14
SUPPLIES EXT CORD,BUCKETS,SPRAY,ETC		ST GABRIEL IND HARDWARE	115883	10/7/98	10137101	425.07
SUPPLIES FIRE COAT		FIRE EQUIPMENT & MAINT	113178	5/6/98	200997801	530.00
SUPPLIES FIRE COAT & PANTS		FIRE EQUIPMENT & MAINT	113815	6/10/98	201016201	850.00
SUPPLIES FLASHLIGHTS, ETC		FERRARA FIREFIGHTING EQUIP	119732	6/23/99	60226	476.89
SUPPLIES FRAGRANCE PACKS		STATE CHEMICAL CO	111821	2/13/98	1280492	609.70
SUPPLIES FUEL ADDITIVE		STONE COLD CHEMICALS	121592	10/6/99	992453	653.95
SUPPLIES GLOVES, BLANKET		CHIEF SUPPLY CORPORATION	119984	7/9/99	10217291	388.16
SUPPLIES HAND SANITIZER		STONE COLD CHEMICALS	115361	9/2/98	981794	1,426.56
SUPPLIES HELMETS,FOAM KIT,SPEAKER,ETC		FERRARA FIREFIGHTING EQUIP	112379	3/19/98	49939	578.00
SUPPLIES INSECTICIDE, FRAGRANCE PAKS		STATE CHEMICAL CO	121255	9/15/99	90364927	504.62
SUPPLIES MEDICAL SUPPLIES		FERRARA FIREFIGHTING EQUIP	121839	10/26/99	1703	592.78
SUPPLIES PAVEMENT MARKERS, EPOXY		CONSTRUCTION MATERIAL	121951	11/8/99	527358	265.00
SUPPLIES TONER		LOUISIANA OFFICE SUPPLY	122166	11/17/99	2969750	264.40
SUPPLIES-GUNK,TAPE,ETC		ST GABRIEL IND HARDWARE	119108	5/12/99	103416401	889.81
SUPPLIES-LADDER,FLAGS,ETC		ST GABRIEL IND HARDWARE	121800	10/20/99	105072601	453.66
SUPPLIES-OIL, FILTERS, ETC		SOUTHLAND FIRE & SAFETY	118596	4/6/99	103711901	354.78
SUPPLIES-SCISSORS,EYE WASH,ETC		MOORE MEDICAL CORP	106279	3/19/97	8945379	739.48
SUPPLIES-TARPE,BOLTS,ETC		ST GABRIEL IND HARDWARE	118867	4/28/99	102956501	399.00

IBERVILLE FIRE PROTECTION DISTRICT NO 1  
 ST GABRIEL, LOUISIANA  
 ANALYSIS OF SELECTED EXPENDITURES

DESCRIPTION	TEST	VENDOR	CHECK NUMBER	DATE	INVOICE #	INVOICE AMOUNT
TOOLS (2) PAGER W/CHARGERS		EMCO COMPANY	119430	6/3/99	519775	870.00
TOOLS ADAPTERS		FIRE EQUIP & MAINT	113178	5/6/98	200997801	420.00
TOOLS PAGERS (4)		MOTOROLA	110616	11/19/97	2426712	1,755.24
TOOLS POWER SUPPLY/POLICE RADIO		EMCO COMPANY	103893	1/23/97	479770	414.48
TOOLS RADIO		MOTOROLA	110486	11/12/97	2405830	1,582.77
TOOLS REGULATOR, RESUS FLOW, ETC		MOORE MEDICAL CORP	112558	3/26/98	9638328	509.00
TOOLS SMOKE MACHINE		FERRARA FIREFIGHTING EQUIP	110756	12/5/97	48075	839.91
TOOLS STETHOSCOPE, MASK, ETC		MOORE MEDICAL CORP	112834	4/15/98	9526037	733.31
TOOLS VOICE AMPLIFIERS	*	VALLEN SAFETY SUPPLY CO	113441	5/20/98	1121781	950.50
TOW FIRE TRUCK		AMERICAN TOWING	120481	8/18/99	10715	300.00
TOWER USAGE 03/97-07/97		FREDDIE PITRE ST	109278	9/17/97	82197	400.00
WATER WETTER		WESTON INDUSTRIES	119878	6/30/99	5115	1,119.96
WATER WETTER (12 GAL)		PIONEER PRODUCTS	117510	1/22/99	11980028	646.66
WATER WETTER (12 GAL)		PIONEER PRODUCTS	119481	6/3/99	11980029	646.61
WATER WETTER (12 GAL)		PIONEER PRODUCTS	120886	9/8/99	6990057	647.36
WATER WETTER (12 GAL)		PIONEER PRODUCTS	121771	10/20/99	6990058	647.41
WATER WETTER (6 GAL)		PIONEER PRODUCTS	115205	8/26/98	7980082	322.78
WATER WETTER (6 GAL)		PIONEER PRODUCTS	116160	10/21/98	7980083	322.83
WATER WETTER 6 TANK SAVER WET WATER		ROYAL CHEMICAL	113034	4/22/98	3980119	324.50
WATER WETTER 6 TANK SAVER WET WATER		ROYAL CHEMICAL	114486	7/15/98	4980357	324.60

**P J CABALLERO, CPA**

*A Professional Corporation*

32570 GRAHAM STREET  
WHITE CASTLE, LA 70788-2210

225-545-3192

RECEIVED  
00 MAR 32 AM 9:39

March 10, 2000

Honorable J. Mitchell Ourso, Jr., Parish President and  
The Iberville Parish Council  
Plaquemine, Louisiana and

East Iberville Volunteer Fire Department  
St. Gabriel, Louisiana

I have performed the procedures, which were agreed to by the Parish President; solely to assist in evaluating compliance by the East Iberville Volunteer Fire Department with the cooperative endeavor agreement entered into on October 20, 1991 with Iberville Parish and I have issued my report thereon dated March 10, 2000. 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, I make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

The estimated completion date for this engagement was April 30, 2000 as submitted in my engagement proposal dated February 8, 2000. A draft of my report was sent to the Parish President's office on March 20, 2000. A draft of my management letter was transmitted to the Parish President's office on April 4, 2000. After receiving these documents the Parish President, in an effort to more fully understand financial needs of Fire District No. 1, has consulted with other Fire Departments and officials in the Parish. The delay in publishing my report was in part due to the President's efforts to be thorough. When it appeared that the report would be delayed I failed to recommend that we amend the engagement proposal accordingly. I therefore accept responsibility for the delay.

I recommend that you consider the following comments and suggestions relative to the Volunteer Fire Department's compliance with the cooperative endeavor agreement entered into on October 20, 1991 with Iberville Parish.

The cooperative endeavor agreement provides for Parish funding which currently amounts to approximately \$121,000.00 annually (\$41,000.00 from property tax levies and \$80,000.00 from sales taxes). Expenditures are monitored by Parish Government and accounted for in public records maintained by the Parish for Iberville Parish Fire Protection District No. 1. The Fire District is a component unit of the Parish and is subject to the rigorous requirements of public accountability.

Separately and apart from the Fire Protection District, the East Iberville Volunteer Fire Department receives approximately \$25,000.00 annually, primarily from appeals to the public for donations. Approximately 1,100 letters (requests for donations) are mailed annually to individual households and \$25.00 is requested. Approximately 100 letters (requests for donations) are mailed annually to business and industry with no amount specified. For the two-year period ended December 31, 1999 the Fire Department received \$40,759.00 from annual appeals to the citizens, business and industry

in that jurisdiction. The Fire Department also received \$6,212.50 from billings for hazardous materials calls and \$2,854.33 from other sources. Expenditures for the same time period included \$5,544.61 for caps, shirts and uniforms, \$2,998.00 for training and classes, \$23,420.72 for equipment, \$10,607.69 for meals and entertainment, and \$10,337.23 for other categories. There are currently 28 volunteers and there is no public accountability for the use of these funds. I recommend that the Parish have the Volunteer Fire Department provide explanations involving the substantial payments for meals and entertainment and for caps, shirts and uniforms. These seem excessive since there are only 28 volunteers in that Fire Department.

In addition to the lack of public accountability for the Volunteer Fire Department spending, there is a material overlap for actual fire protection expenditures in the separate accounts for the Fire District and the Volunteer Fire Department. I recommend that the cooperative endeavor agreement between the Parish and the Fire Department be amended to include the following.

- **All** fire protection related expenditures will be requisitioned from and made by Fire Protection District No. 1. These expenditures would include but are not limited to payments for books, classes and training, equipment, office expenses, repairs and supplies and uniforms. No direct fire protection related payments should be made from the Volunteer Fire Department's account.
- Require the Volunteer Fire Department to deposit all receipts that are generated from the use of equipment and supplies belonging to Fire Protection District No. 1 into accounts for the District.
- Require the Volunteer Fire Department to provide an accounting of funds for the prior year with their annual letters appealing for donations.

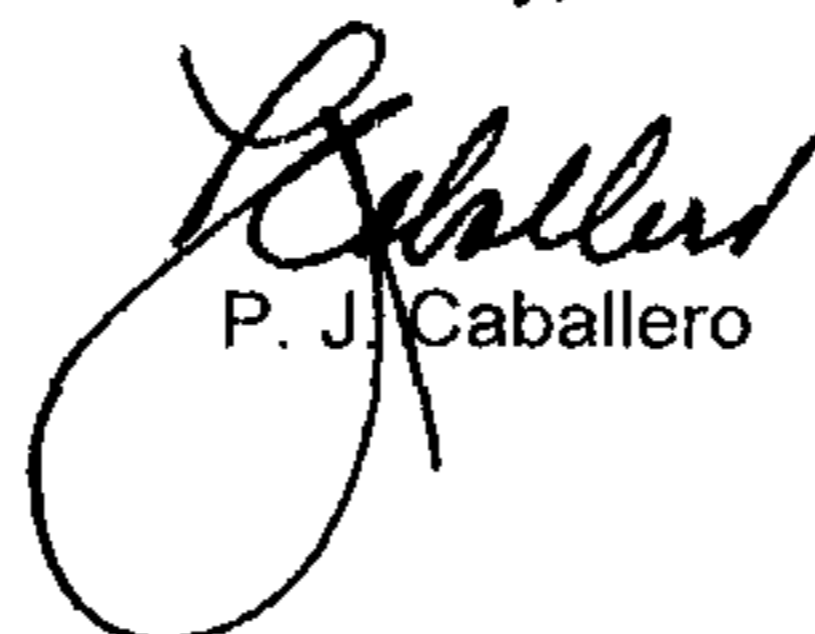
During the course of my agreed upon procedures engagement I noted expenditures in the records for Fire District No. 1 that should be investigated thoroughly. These would include, in particular, expenditures for cleaners, diesel, and supplies. I would recommend that representative(s) of Parish Government meet with Volunteer Fire Department personnel to discuss justification for all of these expenditures.

Also, during the course of my engagement, I noted an expenditure of \$6,059.98 to repair a pump on a fire engine that was accidentally damaged. There may be a possibility for insurance recovery in this type of incident. I would recommend that the Volunteer Fire Department alert the appropriate Parish Government officials when such incidents occur to explore any insurance recovery that might be available.

I will be pleased to discuss these matters with you at your convenience.

I thank the officials of the Volunteer Fire Department and the Parish employees for the cooperation given me during the course of this engagement.

Sincerely,



P. J. Caballero

PJC/rmg

J. MITCHELL OURSO, JR.  
PARISH PRESIDENT  
GENE STEVENS, JR.  
CHAIRMAN  
LEONARD JACKSON  
VICE-CHAIRMAN  
ALVIN BATISTE, JR.  
CHIEF ADMINISTRATIVE OFFICER  
BETTY J. BARBER  
COUNCIL CLERK  
JOHN P. GABEL, III, CPA  
DIRECTOR OF FINANCE

# Iberville Parish Council

P.O. Box 388  
Plaquemine, LA 70765-0388

COUNCIL MEMBERS:

WARREN TAYLOR  
DISTRICT 1  
MILTON R. OURSO  
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ALDRICH D. DUPRE  
DISTRICT 12  
WAYNE M. ROY  
DISTRICT 13

## CORRECTIVE ACTION PLAN

March 10, 2000

Iberville Parish Government respectfully submits the following corrective action plan relative to the Agree-Upon Procedures Engagement involving Fire Protection District No. 1 and the East Iberville Volunteer Fire Department as of and for the three year period ended December 31, 1999.

Name and address of independent public accounting firm:

P. J. Caballero, CPA (A Professional Corporation)  
32570 Graham Street  
White Castle, La. 70788-2210

Agreed-Upon Procedures Period: January 1, 1997 - December 31, 1999

### MANAGEMENT LETTER

The East Iberville Volunteer Fire Department is not a component unit of Iberville Parish. Through a cooperative endeavor agreement dated October 20, 1991 the Fire Department agrees to operate the equipment and facilities belonging to Iberville Fire Protection District No. 1, a component unit of Iberville Parish. The Volunteer Fire Department solicits and receives substantial donations annually from residents and businesses in the St. Gabriel area. They also collect fees for services in connection with calls involving hazardous materials. These revenues are deposited into an account for the Volunteer Fire Department. There is no public accountability for the use of these funds. For the two-year period ending December 31, 1999 approximately 60% of the Volunteer Fire Department expenditures were made for equipment, supplies, training, and repairs.

Recommendation: Amend the cooperative endeavor agreement to:

- Require that all fire protection related expenditures be requisitioned from and made by Fire Protection District No. 1. These expenditures would include but are not limited to payments for books, classes and training, equipment, office expenses, repairs and supplies and uniforms. No direct fire protection related payments should be made from the Volunteer Fire Department's account.

- Require the Volunteer Fire Department to deposit all receipts that are generated from the use of equipment and supplies belonging to Fire Protection District No. 1 into accounts for the District.
- Require the Volunteer Fire Department to provide an accounting of funds for the prior year with their annual letters appealing for donations.

Action Taken: Representatives of Parish Government will meet with the Volunteer Fire Department Officials to amend the cooperative endeavor agreement.

There are indications of possible waste in the use of public funds.

Recommendation: Expenditures made by Fire Protection District No. 1 for the three-year period ended December 31, 1999 should be investigated thoroughly. Particular attention should be given to cleaners, diesel, supplies and pump repairs.

Action Taken: Representatives of Parish Government will meet with the Volunteer Fire Department Officials for a thorough discussion of expenditures made by Iberville Fire Protection District No. 1. Particular attention will be given to cleaners, diesel, supplies and pump repairs.

If there are any questions regarding this plan, please call Ms. Judy Burleigh, (225) 687-5190.

Sincerely,



J. Mitchell Ourso, Jr.