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WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 1999

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 MAY 10 2000

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • P.O. Box 631 • Bastrop, Louisiana 71221-0631
Telephone 318-281-4492 • Fax 318-281-4087

DATA COLLECTION FORM
FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASI PUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form. Date Submitted <u>04/28/00</u>		RETURN to: Legislative Auditor Attn: Engagement Processing Post Office Box 94397 Baton Rouge, Louisiana 70804-9397	
1. Fiscal Year Ending Date For This Submission: <u>12/31/99</u>		2. Type of Report: <input type="checkbox"/> Single Audit <input type="checkbox"/> GAO Audit Standards Audit <input type="checkbox"/> Compilation <input checked="" type="checkbox"/> Compilation/Attestation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other	
3. Audit Period Covered: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other _____ to _____			
4. AUDITEE INFORMATION		5. AUDITOR INFORMATION	
Auditee Name Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana		Firm Name Hill, Inzina & Co., CPAs	
Street Address (Number and Street)		Street Address (Number and Street) 701 East Madison Avenue	
Mailing Address (P. O. Box) P. O. Box 686		Mailing Address (P. O. Box) P. O. Box 631	
City State Zip Epps LA 71237-0686		City State Zip Bastrop LA 71221-0631	
Auditee Contact Name Mike Hall Title Chairman		Auditor Contact Name Cindy I. Haynes Title CPA	
Telephone (318) 926-4357 Fax E mail (Optional)		Telephone (318) 281-4492 Fax (318) 281-4087 E mail (Optional)	
Component Units Included Within the Report and for Which No Separate Report Will Be Issued: <u>N/A</u>			
If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form. <input type="checkbox"/>			
6. FINANCIAL STATEMENTS a. Type of audit report on financial statements. <input checked="" type="checkbox"/> Not applicable <input type="checkbox"/> Unqualified opinion <input type="checkbox"/> Qualified opinion <input type="checkbox"/> Adverse opinion <input type="checkbox"/> Disclaimer of opinion b. Is a 'going concern' explanatory paragraph included in the audit report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Do any of the funds have deficit fund balances? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No d. Is there a related party footnote? <input type="checkbox"/> Yes <input type="checkbox"/> No (Disclosures Omitted)			
7. INTERNAL CONTROL Do the comments on internal control include: <input type="checkbox"/> material weaknesses <input type="checkbox"/> reportable conditions <input checked="" type="checkbox"/> not applicable			
8. COMPLIANCE Do the comments on compliance include: <input type="checkbox"/> illegal acts <input type="checkbox"/> fraud/criminal acts <input checked="" type="checkbox"/> not applicable			
9. MANAGEMENT LETTER (Finding Caption and No.) <u>None issued</u> Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.) <u>1999-1</u> \$ _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No Longer Applicable _____ \$ _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable Do any findings address nepotism, ethics violations or related party transactions? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Do any findings address violation of bond indenture covenants? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.) <u>1998-1</u> Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No Longer Applicable <u>1998-2</u> Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable			

AUDITEE SIGNATURE <u>Mike Hall</u>		DATE <u>4-8-2020</u>
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Agency No. _____	Proj. No. _____	Firm No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____ Date Processed: _____

Legislative Audi: Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) no(s). _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only;
C=Control/Compliance Report(s) Comments; D=Criminal/Fraud Acts)

Note: For grading purposes, schedules of immaterial findings are treated as a management letter

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Shreveport Office	1 Engagement Manager (<i>SBC's Copy</i>)	1
District Attorney _____	1 Quality Assurance	1
Legislative Auditor (<i>High Profile</i>)	1 _____ Parish Government	1
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HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Ward 1 Fire Protection District No. 1 of
West Carroll Parish, Louisiana
Epps, Louisiana

We have compiled the accompanying general-purpose financial statements of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, (a component unit of West Carroll Parish) as of and for the year ended December 31, 1999, in accordance with *Statements on 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 of the District. We have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Hill, Inzina & Co.
March 27, 2000

GENERAL-PURPOSE FINANCIAL STATEMENTS

(COMBINED STATEMENTS)

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
December 31, 1999

	<u>Governmental</u> <u>Fund Type</u>	<u>Account Group</u>	<u>Totals -</u> <u>(Memo-</u> <u>randum Only)</u>
ASSETS	<u>General Fund</u>	<u>General</u> <u>Fixed Assets</u>	
Cash	\$ 68,541	\$ -	\$ 68,541
Taxes receivable	4,683	-	4,683
General fixed assets	<u>-</u>	<u>133,027</u>	<u>133,027</u>
 Total assets	 <u>\$ 73,224</u>	 <u>\$ 133,027</u>	 <u>\$ 206,251</u>
 LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	<u>\$ 2,649</u>	<u>\$ -</u>	<u>\$ 2,649</u>
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 133,027	\$ 133,027
Fund balance - unreserved and undesignated	<u>70,575</u>	<u>-</u>	<u>70,575</u>
 Total equity and other credits	 <u>\$ 70,575</u>	 <u>\$ 133,027</u>	 <u>\$ 203,602</u>
 Total liabilities, equity, and other credits	 <u>\$ 73,224</u>	 <u>\$ 133,027</u>	 <u>\$ 206,251</u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 52,000	\$ 58,763	\$ 6,763
Intergovernmental	3,500	3,812	312
Interest and miscellaneous	-	786	786
	<u>\$ 55,500</u>	<u>\$ 63,361</u>	<u>\$ 7,861</u>
Expenditures:			
Public safety:			
Bank charges	\$ -	\$ 48	\$(48)
Fuel	550	1,149	(599)
Insurance	1,200	3,047	(1,847)
Legal and accounting	3,500	1,352	2,148
Office	250	324	(74)
Repairs and maintenance	10,000	25,890	(15,890)
Training	2,000	930	1,070
Utilities	2,000	2,795	(795)
Capital outlay	<u>35,000</u>	<u>10,955</u>	<u>24,045</u>
	<u>\$ 54,500</u>	<u>\$ 46,490</u>	<u>\$ 8,010</u>
Excess of revenues over expenditures	\$ 1,000	\$ 16,871	\$ 15,871
Other financing source:			
Sales of assets	<u>-</u>	<u>650</u>	<u>650</u>
Excess of revenues over expenditures and and other financing source	\$ 1,000	\$ 17,521	\$ 16,521
Fund balance - beginning	<u>53,054</u>	<u>53,054</u>	<u>-</u>
Fund balance - ending	<u>\$ 54,054</u>	<u>\$ 70,575</u>	<u>\$ 16,521</u>

See accountant's compilation report.

HILL, INZINA & COMPANY

ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Ward 1 Fire Protection District No. 1
of West Carroll Parish, Louisiana
Epps, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, 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 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.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).
 - c. Our review of expenditure totals and the detail general ledger revealed no individual expenditure for materials and supplies exceeding \$15,000 nor any individual expenditure for public works exceeding \$100,000.

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

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.

- Management provided us with the required information. The District had no employees during the period under examination.

Budgeting

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

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

7. 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.

- Management provided us with a copy of the original budget. No amendments were made to the budget during the year. We traced the adoption of the original budget to the minutes of a meeting held on January 5, 1999.
- We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and actual expenditures for the year did not exceed budgeted amounts by more than 5%.

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; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.

- We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct fund and general ledger accounts; and received approval from the Board of Commissioners.

Meetings

9. Examine the 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 District's meeting location. Management has asserted that no postings were made of the meeting agendas but notices of meeting times and dates were posted.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds or like indebtedness.
 - We scanned bank deposits and the detail general ledger for the period under examination and noted no 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 had been made to employees which may constitute bonuses, advances or gifts.
 - The District had no employees during the period under examination.

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 Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, 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. However, this report is a matter of public record and its distribution is not limited.

Hill, Arny & Co.

March 27, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE

3/15/00 Date

Hill, Inzina & Co.
Certified Public Accountants
P. O. Box 631
Bastrop, LA 71221-0631

In connection with your compilation of our financial statements as of December 31, 1999, and for the period 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 regulations 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 3/15/00 (date of completion).

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.

Mike Hall Chairman 3-15-00 Date
J J Ch Treasurer 3-15-00 Date

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 1999

We have compiled the general-purpose financial statements of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 27, 2000. We conducted our compilation in accordance with *Statements on Standards for Accounting and Review Services*, issued by the American Institute of Certified Public Accountants.

Section I - Agreed-Upon Procedures

1999-1 Budgeting (initial citing)

Finding: The 1999 budget was not formally adopted by the Board of Commissioners until January 5, 1999.

Management's
corrective
action plan: The proposed budget will be completed and submitted to the Board of Commissioners and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year.

Contact person: Chairman

Anticipated
completion date: Completion and submission of the 2000 budget will be timely and amendments, if any, to the budget will be made as required.

Section II - Management Letter

None issued.

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1999

Section I -Agreed-Upon Procedures

1998-1	Budgeting	
	Noncompliance with Local Government Budget Act.	No longer applicable.
1998-2	Violation of open meetings law.	Partially resolved.

Section II - Management Letter

None issued.