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**ST. LANDRY PARISH FIRE PROTECTION
DISTRICT NO. 101
FINANCIAL REPORT
DECEMBER 31, 1995**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 8-7-96

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To the Board of Commissioners
St. Landry Parish Fire Protection District No. 131
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. 131, a component unit of the St. Landry Parish Police Jury, as of December 31, 1995 and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Fire Protection District No. 131 as of December 31, 1995 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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To the Board of Commissioners
St. Landry Parish Fire Protection District No. 111

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Landry Parish Fire Protection District No. 111. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 1996 on our consideration of the District's internal control structure and a report dated June 25, 1996 on its compliance with laws and regulations.

Broussard, Poché, Lewis & Braxton

Opalouse, Louisiana
June 25, 1996

ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 111
ST. LOUIS PARISH POLICE JUNE

BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995

ASSETS	Governmental Funds		Account Group	Total (Non-restricted Only)
	General Fund	Capital Projects Fund	General Fixed Assets	
Cash	\$ 38,158	\$ 51,963	\$ -	\$ 90,121
Receivables	-	650,000	-	650,000
Receivables:				
Ad valorem	828,963	-	-	828,963
State revenue sharing	140,323	-	-	140,323
Other	399	3,512	-	3,890
Land	-	-	37,311	37,311
Buildings	-	-	854,122	854,122
Machinery and equipment	-	-	929,888	929,888
Total assets	<u>\$1,069,383</u>	<u>\$ 501,695</u>	<u>\$1,870,621</u>	<u>\$3,583,699</u>
FUND EQUITY				
Investment in general fixed assets	\$ -	\$ -	\$1,870,621	\$1,870,621
Fund balance - unreserved	<u>1,069,383</u>	<u>501,695</u>	-	<u>1,213,712</u>
Total fund equity	<u>\$1,069,383</u>	<u>\$ 501,695</u>	<u>\$1,870,621</u>	<u>\$3,583,699</u>

See Notes to Financial Statements.

ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 111
ST. LOUIS PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1990

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes:			
Ad valorem	\$ 828,186	\$ -	\$ 828,186
Intergovernmental revenues:			
State revenue sharing	148,527	-	148,527
Fire insurance rebates	38,080	-	38,080
Interest earnings	8,300	38,867	46,867
Other	<u>638</u>	<u>-</u>	<u>638</u>
Total revenues	<u>\$1,913,856</u>	<u>\$ 38,867</u>	<u>\$1,952,723</u>
Expenditures:			
Current:			
Public safety	\$ 896,500	\$ -	\$ 896,500
Capital outlays	<u>-</u>	<u>12,727</u>	<u>12,727</u>
Total expenditures	<u>\$ 896,500</u>	<u>\$ 12,727</u>	<u>\$ 909,227</u>
Excess of revenues over expenditures	\$ 1,017,356	\$ 26,140	\$ 1,043,496
Fund balance, beginning	<u>586,618</u>	<u>688,685</u>	<u>1,275,303</u>
Fund balance, ending	<u>\$1,603,972</u>	<u>\$ 714,825</u>	<u>\$1,318,797</u>

See Notes to Financial Statements.

ST. LASSNEY PARISH FIRE PROTECTION DISTRICT NO. 113
ST. LASSNEY PARISH POLICE JUNE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
GENERAL FUND
Year Ended December 31, 1995

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Revenues:					
Taxes:					
Ad valorem	\$ 888,394	\$ (156,587)	\$ 699,887	\$ 682,431	\$ 17,456
Intergovernmental					
revenue	178,601	3,075	180,678	180,678	-
Interest earnings	8,200	-	8,200	7,000	1,200
Other	810	-	810	620	190
Total					
revenues	\$1,015,805	\$ (153,512)	\$ 880,295	\$ 882,129	\$ 1,766
Expenditures:					
Current:					
Public safety	998,800	-	998,800	1,682,887	684,087
Excess (deficiency)					
of revenues over					
expenditures	\$ 19,905	\$ (153,512)	\$ (114,388)	\$ (118,900)	\$ 4,512
Fund balance,					
beginning	388,678	(833,854)	152,505	152,505	-
Fund balance,					
ending	\$1,008,782	\$ (687,342)	\$ 328,317	\$ 328,600	\$ 287

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. 111
ST. LANDRY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Landry Fire Protection District No. 111 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. The more significant of the District's accounting policies are described below.

Reporting entity:

The St. Landry Parish Fire Protection District No. 111 is a component unit of the St. Landry Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Fund accounting:

The District uses two funds and one account group 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 related 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.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

The capital projects fund, a governmental fund type, is used to account for financial resources to be used for acquisition or construction of major capital projects.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

NOTES TO FINANCIAL STATEMENTS

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are recognized as revenue in the year in which the taxes are assessed and billed. The other major revenue considered susceptible to accrual is interest on investments. Expenditures are recorded when the related fund liability is incurred.

Budgets:

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

1. Prior to January 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
4. The budget for the general fund is adopted on a cash basis (non-GAAP basis). Included in the accompanying financial statements is an adjustment column concerning revenues and expenditures as determined by the modified accrual basis of accounting to the budgetary (cash) basis.
5. The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level.

Cash and Investments:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District.

Investments are stated at cost, and the related market value approximates cost.

NOTES TO FINANCIAL STATEMENTS

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost or at estimated cost for purchases made prior to 1980.

Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

Compensated absences:

Employees of the District who have been employed for one year earn 18 days of vacation pay. After ten years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 39 days.

No estimates have been made for accumulated unpaid vacation and sick leave due to their immateriality in relation to total payroll costs of the District.

Memoranda only - total columns

Total columns on the financial statements are captioned Memoranda Only to indicate that they are presented only to facilitate financial analysis. Note to Other columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Cash and Interest-bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. At December 31, 1990, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged to the District's name.

NOTES TO FINANCIAL STATEMENTS

Note 3. ad Valorem Taxes

ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the later part of the fiscal year. Billed taxes become delinquent on January 1 of the following year. The following is a summary of the levied ad valorem taxes:

General corporate purposes:	
Operations and maintenance	<u>16.85</u>

Note 4. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1993	Additions	Reductions	Balance December 31, 1993
Land	\$ 37,211	\$ -	\$ -	\$ 37,211
Buildings	854,222	-	-	854,122
Equipment	937,451	13,772	(18,188)	933,035
	<u>\$2,128,884</u>	<u>\$ 13,772</u>	<u>\$ (18,188)</u>	<u>\$2,124,468</u>

Included in the amount for equipment above is \$98,097 of estimated costs for items purchased prior to January 1, 1993.

Note 5. Pension Plan

Substantially all of the employees of the St. Landry Fire Protection District No. 111 are members of the Firefighters Retirement System or the Municipal Employees Retirement System.

Firefighters Retirement System

The Firefighters Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another publicly funded retirement system and under age fifty (50) at date of employment. Employees who arrive at or after age 50 with at least 20 years of credited service, or at or after age 50 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 2-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 12 consecutive or joint months that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

NOTES TO FINANCIAL STATEMENTS

Contributions to the System are based on a percentage of gross compensation. State statute requires employees covered by the System to contribute 8.8 percent of their salaries to the system; the District must contribute 9.0 percent of the salary of each employee covered by the System as an employer match.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The following provides certain disclosures for the District of the retirement system that are required by GASB Codification Section 200.127:

District payroll:	
Total eligible payroll	\$ 208,895
Covered payroll	208,895
Actuarially required contribution for the entire system:	
Dollar amount	\$ 13,366,326
Percent of payroll	6.4%
Actuarially required contribution for the District:	
Dollar amount	\$ 198,447
Percent of total actuarially required contribution	1.5%
Statutorily required contributions for the District:	
Employer	\$ 88,510
Employee	38,180
Total	\$ 126,690
Actual contribution for the District:	
Employer	\$ 88,510
Employee	38,180
Total	\$ 126,690
Pension benefit obligation assets	\$993,643,343
	<u>252,292,388</u>
Defunded pension benefit obligation	\$ 44,350,955

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop-rated benefits, estimated to be payable in the future as a result of employees' service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

NOTE TO FINANCIAL STATEMENTS

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 actuarial valuation report. The District does not guarantee the benefits granted by the System.

Parochial Employees Retirement System

Only one employee of the St. Landry Fire Protection District No. 111 is a member of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The employee of the District is a member of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to 1 percent of final average compensation, plus \$20 for each year of supplemental plan only service earned prior to January 1, 1990. Final compensation is the employee's monthly earnings during the 90 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan A to contribute 5.00 percent in their salaries to the system; the District must contribute 8.00 percent of the salary of each employee covered by Plan A as an employer match.

NOTES TO FINANCIAL STATEMENTS

although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the system. The following provides certain disclosures for the District and Plan A of the retirement system that are required by GASB Codification Section 210.107:

District payroll:	
Total eligible payroll	\$ 27,326
Covered payroll	27,326
Actuarially required contribution for the entire system:	
Dollar amount	\$ 48,512,981
Percent of payroll	19.57%
Dedicated taxes received	
	\$ 2,320,970
Balance required from employers and employees:	
Dollar amount	\$ 46,191,991
Percent of payroll	18.48%
Actuarially required contribution for the District:	
Dollar amount	\$ 5,003
Percent of total actuarially required contribution	.01%
Statutorily required contributions for the District:	
Employee	\$ 2,170
Employer	<u>2,321</u>
Total	\$ 4,491
Actual contribution for the District:	
Employee	\$ 2,170
Employer	<u>2,322</u>
Total	\$ 4,492
Funded benefit obligation	\$81,858,598
Assets	<u>387,623,306</u>
Unfunded pension benefit obligation	<u>\$ 95,733,298</u>

NOTES TO FINANCIAL STATEMENTS

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERC and employers. The system does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's December 31, 1994 actuarial valuation report. The District does not guarantee the benefits granted by the system.

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SUPPLEMENTARY INFORMATION

ST. LAFAYETTE PARISH FIRE PROTECTION DISTRICT NO. 111
ST. LAFAYETTE PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
Year Ended December 31, 1995

	Per Day	Mileage	Total
Byron Briggs	\$ 400	\$ 10	\$ 410
George Muller	400	10	410
Charles Fontenot	300	18	318
Clifford Thierry	300	-	300
Lee Thibodeaux	400	48	448
Terlin Leducqste	400	37	437
W. W. Williamson	<u>500</u>	<u>22</u>	<u>522</u>
Total	<u>\$ 3,800</u>	<u>\$241</u>	<u>\$ 4,041</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 111
ST. LAMERY PARISH POLICE JURY

SCHEDULE OF EXPENDITURES - BUDGET (OBS-OASD BASIS) AND ACTUAL -
GENERAL FUND

Year Ended December 31, 1993

	ACTUAL	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Current:					
Public safety -					
Salaries and related benefits	\$832,573	\$ -	\$832,573	\$ 833,860	\$ 687
Civil Service Board	876	-	876	1,083	207
Volunteer fire stations and firemen	3,093	-	3,093	3,090	3
Per diem to board members	4,843	-	4,843	4,845	2
Telephone and utilities	28,918	-	28,918	27,223	2,695
Insurance	67,347	-	67,347	69,345	2,998
Supplies	-	-	-	500	500
Uniforms and cleaning	3,344	-	3,344	3,340	4
Equipment maintenance and supplies	22,233	-	22,233	23,440	1,207
Building maintenance and supplies	11,858	-	11,858	12,421	663
Professional fees	1,500	-	1,500	1,500	-
Office supplies	3,213	-	3,213	3,267	54
Travel and training	400	-	400	400	100
Election expenses	15,288	-	15,288	15,210	78
Total expenditures	1,028,383	\$ -	1,028,383	\$1,042,851	\$ 14,468

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
St. Landry Parish Fire Protection District No. 131
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Fire Protection District No. 131 as of and for the year ended December 31, 1993, and have issued our report thereon dated June 25, 1994.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of St. Landry Parish Fire Protection District No. 131 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

To the Board of Commissioners
St. Landry Parish Fire Protection District No. 111

In planning and performing our audit of the general purpose financial statements of St. Landry Parish Fire Protection District No. 111 for the year ended December 31, 1985, we considered its internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assumptions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the following reportable condition to be a material weakness.

General Administration

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

Suggestion and response: The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

To the Board of Commissioners
St. Landry Parish Fire Protection District No. 112

This report is intended for the information of management and the Legislative Auditor. This resolution is not intended to limit the distribution of this report, which is a matter of public record.

Broussard, Poché, Lacroix & Breaux

Opelousas, Louisiana
June 29, 1986

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