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LBA-RS 24-516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.

Legislative Auditor

FIRE PROTECTION DISTRICT NO. 4  
OF BIRNVILLE PARISH  
Catahoula, Louisiana

General Purpose Financial Statements  
With Auditor's Compilation Report  
and Approval/Disapproval Report  
as of and for the year ended  
December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 Jun 26 1998

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**FIRE PROTECTION DISTRICT NO. 4  
OF BIENVILLE PARISH  
Covington, Louisiana**

*General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
as of and for the year ended  
December 31, 1999*

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**LARRY C. TAYLOR**  
CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION  
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**BOARD OF COMMISSIONERS  
FIRE PROTECTION DISTRICT NO. 8  
OF BIENVILLE PARISH**  
Carter, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Fire Protection District No. 8 of Bienville Parish as of December 31, 1993, and for the year then ended, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

As part of my engagement, I have set forth my recommendations to improve internal administrative and accounting controls in my management letter dated June 11, 1998.



Bogalou, Louisiana  
June 11, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Covington, Louisiana

Combined Balance Sheet  
December 31, 1967

	Governmental Fund Type - General Fund	General Fixed Assets Account Group	Total (Memorandum Only)
<b>ASSETS</b>			
Cash and cash equivalents	\$183,789		\$183,789
Receivables - all valuation taxes	103,712		103,712
Land, buildings, and equipment		\$342,621	342,621
<b>TOTAL ASSETS</b>	<b>\$287,501</b>	<b>\$342,621</b>	<b>\$630,122</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$7,385		\$7,385
<b>Fund Equity:</b>			
Investments in general fixed assets		342,621	342,621
Fund balances:			
Reserve for capital outlays	71,380		71,380
Unreserved - undesignated	208,710		208,710
<b>Total Fund Equity</b>	<b>280,090</b>	<b>342,621</b>	<b>622,711</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$287,501</b>	<b>\$342,621</b>	<b>\$630,122</b>

See accompanying notes and accountant's compilation report.

FIRE PROTECTION DISTRICT NO. 6  
OF DENYVILLE PARISH  
Carens, Louisiana  
GOVERNMENTAL FUND TYPE -  
GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended December 31, 1997

<b>REVENUES</b>	
Ad valorem taxes	\$100,602
Intergovernmental revenue - state funds - Fire insurance rebate	4,228
Use of money and property - interest earnings	8,470
Other revenues	3,815
Total revenues	<u>120,155</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Operating services	38,280
Materials and supplies	2,850
Debt service	0
Capital outlay	28,278
Intergovernmental	6,570
Total expenditures	<u>75,978</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	44,974
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	205,142
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$288,116</u>

See accompanying notes and accountant's compilation report.

**FIRE PROTECTION DISTRICT NO. 6  
OF BENVILLE PARISH  
Catahoula, Louisiana  
GOVERNMENTAL FUND TYPE -  
GENERAL FUND**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Cash Basis) Actual  
For the Year Ended December 31, 1997**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Ad valorem taxes	\$883,359	\$106,829	\$2,670
Intergovernmental revenue - state funds			
for insurance rebate	4,228	4,228	(4)
Use of money and property - interest earnings	5,583	8,470	2,887
Other revenues	0	3,815	3,815
Total revenues	<u>889,170</u>	<u>123,342</u>	<u>9,468</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Operating services	33,880	32,132	2,848
Materials and supplies	3,000	2,898	2,902
Debt service	0	0	0
Capital outlay	83,380	27,848	55,532
Intergovernmental	4,943	6,578	(1,635)
Total expenditures	<u>125,203</u>	<u>69,456</u>	<u>55,747</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	763,967	53,886	51,224
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	137,618	137,618	0
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$902,365</u>	<u>\$191,504</u>	<u>\$51,224</u>

See accompanying notes and accountant's compilation report.

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cator, Louisiana**

*Notes to the Financial Statements  
As of and for the Year Ended December 31, 1997*

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Fire Protection District No. 6 of Bienville Parish (district) was created by the Bienville Parish Police Jury, as authorized by Louisiana Revised Statute 40:1482 on July 13, 1977. The district is governed by a five member board appointed by the police jury, municipalities within the district, and by the board. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of Fire Protection District No. 6 of Bienville Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cataca, Louisiana**

**Notes to the Financial Statements (Continued)**  
**As of and for the Year Ended December 31, 1997**

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

Because the police jury appoints a voting majority of the district's governing body, the district was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**FIRE PROTECTION DISTRICT NO. 6  
OF IRVINGVILLE PARISH  
Catahoula, Louisiana**

**Notes to the Financial Statements (Continued)  
As of and for the Year Ended December 31, 1997**

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on providing services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only a governmental fund type (General Fund). The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

**D. FIXED ASSETS AND LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 3 per cent of general fixed assets are valued at actual cost while the remaining 97 per cent are valued at estimated cost, based on the actual historical cost of like items.

**E. BASIS OF ACCOUNTING**

The 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting 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. The district uses the following practices in recognizing and reporting revenues and expenditures:

**FIRE PROTECTION DISTRICT NO. 3  
OF BOSSVILLE PARISH  
Cator, Louisiana**

**Notes to the Financial Statements (Continued)**  
**As of and for the Year Ended December 31, 1997**

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach to an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1933 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as receivable to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**F. BUDGET PRACTICES**

A preliminary budget, prepared on the cash basis of accounting, for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted during the regular December meeting. The budget is established and controlled by the board of commissioners at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. The district does not use encumbrance accounting in its accounting system.

Fiscal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. The following reconciles the excess (deficiency)

FIRE PROTECTION DISTRICT NO. 6  
OF IRVINGVILLE PARISH  
Cairo, Louisiana

Notes to the Financial Statements (Continued)  
As of and for the Year Ended December 31, 1997

of revenues over expenditures as shown on the budget comparison Statement C (cash basis) to the same amount shown on Statement B (GAAP basis):

Excess of revenues over expenditures (cash basis)	\$53,882
Adjustments:	
Receivables	(7,387)
Payables	(6,521)
Excess of revenues over expenditures (GAAP basis)	<u>\$44,974</u>

**G. CASH**

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 principal offices in Louisiana. At December 31, 1997, the district has cash (book balance) totaling \$183,788.

These deposits are insured at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance as 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 bank. Cash (book balance) at December 31, 1997, is \$183,789 and is fully insured by federal deposit insurance.

**H. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated.

**FIRE PROTECTION DISTRICT NO. 4  
OF IRVINGVILLE PARISH  
Cairo, Louisiana**

Notes to the Financial Statements (Continued)  
As of and for the Year Ended December 31, 1997

**2. LEVIED TAX**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1997:

	Authorized Millage	Levied Millage	Expiration Date
Maintenance and operation	2.00	2.75	1997
Fixed asset acquisition	3.00	4.14	1997

The difference between authorized and levied millage is the result of assessments of taxable property in the district as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

**3. CHANGES IN GENERAL FIXED ASSETS**

The following presents the changes in general fixed assets for the year ended December 31, 1997:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land and buildings	\$100,560			\$100,560
Fire fighting equipment	428,812	\$28,278	(\$15,229)	441,661
	<u>\$529,372</u>	<u>\$28,278</u>	<u>(\$15,229)</u>	<u>\$542,421</u>

**4. CAPITAL LEASES**

The district records items under capital leases as an asset and an obligation in the accompanying financial statements. During the year ended December 31, 1996, the district completed payments under its two capital leases.

**5. GENERAL LONG-TERM DEBT**

The district has retired all long-term debt as of December 31, 1996.

**FIRE PROTECTION DISTRICT NO. 6  
OF DENNISVILLE PARISH  
Cadeau, Louisiana**

Notes to the Financial Statements (Continued)  
As of and for the Year Ended December 31, 1997

**6. CHANGES IN RESERVED FUND BALANCE**

As shown on Statement A, \$71,383 of fund balance is reserved for the purpose of purchasing and replacing fixed assets of the district. This amount represents the unexpended proceeds of the three mill ad valorem tax discussed in note 2. The following is a summary of changes in reserved fund balance in the General Fund for the year ended December 31, 1997:

Balance, January 1, 1997	\$61,204
Increase	18,457
Decrease	(28,278)
Balance, December 31, 1997	<u>\$71,383</u>

Included in decreases are capital outlay expenditures.

**7. LITIGATION AND CLAIMS**

The district is not involved in any litigation at December 31, 1997, nor is it aware of any unasserted claims.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide and the Louisiana Accounting Jurisprudence*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**LARRY G. TAYLOR**  
CERTIFIED PUBLIC ACCOUNTANT  
A PUBLIC ACCOUNTING, ACCOUNTING & CONSULTING  
FIRM SERVING MORE THAN  
SEVENTEEN HUNDRED YEARS  
OF SERVICE  
SINCE 1894

**BOARD OF COMMISSIONERS  
FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cadeo, Louisiana**

I have performed the procedures included in the *Louisiana Government Audit Guide* and accompanying forms, which were agreed to by the management of the Fire Protection District No. 6 of Bienville Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 6 of Bienville Parish's compliance with certain laws and regulations during the year ended December 31, 1993 included in the accompanying *Louisiana Distribution 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 to satisfy 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 purposes for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Selected all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-PS 38:2111-2211 (the public bid law).

I examined documentation which indicated that no expenditures were made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

**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 in LSA-PS 41:1181-1174 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the stated information.

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

The district has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The district has no employees.



**FIRE PROTECTION DISTRICT NO. 4  
of IRONVILLE PARISH  
Cadeo, Louisiana  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures,  
December 31, 1997**

**Budgeting**

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

Management provided me with a copy of the original budget. No amendments were made.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 15, 1996, where the budget was unanimously adopted. No amendments were made.

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 1%.

I compared the revenues and expenditures of the adopted budget to actual revenues and expenditures and determined that actual revenues exceeded budgeted revenues by 6%. Actual expenditures did not exceed budgeted expenditures. See management letter for recommendations and management response.

**Accounting and Reporting**

8. Randomly select 20 disbursements made during the period under examination and:

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

I examined supporting documentation for each of the twenty 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; and

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

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

Inspection of documentation supporting each of the twenty selected disbursements indicated no approval from board members or secretary. The "assembly bills" were approved for payment by the board and so noted in the meeting minutes. However, the documents were not marked for approval. See management letter for recommendations and management response.

(d) determine if the report was timely filed with the Legislative Auditor, State of Louisiana.

The report was timely filed with the Legislative Auditor, State of Louisiana.

**FIRE PROTECTION DISTRICT NO. 6,  
of BERNIVILLE PARISH  
Cadeo, Louisiana**  
**Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1997**

**Findings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as advertised as required by LSA-RA 42:1 through 42:11 (On open meeting law).

Management has asserted that such documents were properly posted as required by LSA-RS 42:7. I reviewed approved, dated documentation to support the assertions by management.

**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.

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

**Advances and Benefits**

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.

The district has no employees. Additionally, a reading of the minutes indicated no approval for the payments of bonuses, advances, or gifts.

**Current Year Corrective Action Plan**

12. As required by the Legislative Audits, management is required to set forth its corrective action plan on matters disclosed as a result of the compliance engagement.

The current year findings and management's responses thereto are set forth in my management letter dated June 11, 1998.

**Summary of Prior Year Findings**

13. Prior year finding and resolution thereto are as follows:

**Finding** - Adoption of original budget was not recorded in the minutes of the district's meetings even though a budget was prepared in November, 1995.

**Resolution** - The board has agreed to officially adopt a budget, in open meeting, for the coming year in December of each year and all amendments thereto shall be recorded in the minutes of open meetings of the board of commissioners.

**Finding** - No agendas for the meetings were posted as acquired by LSA-RS 42:7.

**Resolution** - Meeting agenda's have been properly and timely posted during 1997.

FIRE PROTECTION DISTRICT NO. 4  
of BIORVILLE PARISH  
Catahoula, Louisiana

Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1997

I was 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, 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 management of the Fire Protection District No. 4 of Bienville Parish 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.



Ringgold, Louisiana  
June 11, 1998

### **Louisiana Attestation Questionnaire**

The accompanying Louisiana Attestation Questionnaire has been completed by management and is included in this report as required by the questionnaire.

**FIRE PROTECTION DISTRICT NO. 6  
OF BECNVILLE PARISH  
Caster, Louisiana**

**LOUISIANA ATTESTATION QUESTIONNAIRE**

Larry G. Taylor, CPA  
P.O. Box 732  
Bogalusa, LA 71008

In connection with your compilation of our financial statements as of December 31, 1993, and for the period then ended, and as required by Louisiana Revised Statute 24:519 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 May 10, 1994.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 28:212, 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 42:1181-1124.

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, 1990, under circumstances that would constitute a violation of LSA-RS 42:1179.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 49:1381-14) and the budget requirements of LSA-RS 29:43.

Yes  No

### Accounting and Reporting

All anti-trust governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1467,44:31, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 34:304, 30:403, and/or 39:53, as applicable.

Yes  No

We have had our financial statements compiled in accordance with LSA-RS 34:313.

Yes  No

### Meetings

We have complied with the provisions of the Open Meeting Law, provided in RS 42:1 through 42:13.

Yes  No

### Bids

If 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 Board of 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 47:3430.00.

Yes  No

### Advances and Bonuses

If 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 14:128, and AGO opinion 35:779.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representatives. 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.

  
Chairman

Date: May 18, 1998

LARRY G. TAYLOR

CHIEF OF BUDGET AND FINANCIAL CONTROL

A PROFESSIONAL CORPORATION, INCORPORATED IN THE STATE OF MISSISSIPPI

PO BOX 100000

MEMPHIS, TENNESSEE 38108

TEL: 901-525-1100

OFFICIAL  
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COMMUNICATION FROM THE

COMMISSIONERS

COMES FROM THIS

DATE AND PLACE

BACK TO 0001

Management Letter

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, 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 \_\_\_\_\_

BOARD OF COMMISSIONERS  
FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Catahoula, Louisiana

As part of my compilation engagement for 1980, I have set forth below my findings and recommendations for improvement of financial administrative and accounting controls for the Fire Protection District No. 6, Catahoula, Louisiana.

As required, I have also included management's responses to my recommendations.

Finding 1. The adopted budget is not being compared to the actual revenues and expenditures on a monthly basis.

Recommendation-

The board should compare actual amounts to budgeted amounts on a monthly basis. If amendments to the budget are necessary, action should be taken to adhere to the budget requirement that actual revenues or expenditures should not exceed budgeted amounts by more than 5%.

Management's response - We are implementing the procedure of comparing our budget to actual monthly amounts to stay within the 5% regulation. If necessary, we will amend our adopted budget and record such amendments in our monthly minutes.

Finding 2. Monthly invoice documents are not being marked for payment approval.

Recommendation-

For board approval, a payment voucher should be prepared by the district secretary whereby all invoices for approval by the board are listed as to payee and amount. This voucher, with invoices attached, should be presented to the board for approval. Approval should be by the chairperson or appointed by the chairperson to a board member and such approval slip should rotate among board members. Approval should be obtained before payment is issued.

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**Management's response-**

Bank records are reviewed the invoices and moved to pay off bill due. However, we will insure all invoices (vouchers)are properly approved prior to payment.

**Finding 3. Invoices are incurred without prior purchase order approval.**

**Recommendation-**

Purchases of fuel, supplies, material, equipment, repairs, travel, etc., in excess of \$100.00 should be supported by an approved purchase order. The purchase order form should be two-part and in numerical sequence. The purchase order book should be maintained by the district secretary and available at the monthly meeting for review by the board. Board approval for the purchase should be obtained prior to the issuance of the purchase order.

**Management's response-**

We have recently initiated a purchase order system for expenditures. We will implement the recommendation as noted above.

**Finding 4. Although titles were signed over and in the possession of the district, the titles for two trucks have not been forwarded to the Office of Motor Vehicles for proper transfer to the district.**

**Recommendation-**

Have all titles in the name of the fire district.

**Management's response-**

We will take care of this matter immediately.

**Finding 5. Equipment list is not maintained.**

**Recommendation-**

An equipment list should be prepared of all equipment items. The location of each equipment should be noted. If possible, the equipment item should be labeled and/or marked to indicate property of the fire district. All issued equipment should be supported by a signed receipt from the person holding the equipment. Personnel holding equipment should be advised of their responsibility to properly maintain the equipment and return all equipment to the fire district office when they are no longer active. Unauthorized transfers of equipment should not be allowed.



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**Management's response-**  
We will do our best to implement your recommendation.

**Finding 6. Minutes are not being signed by the chairperson or secretary.**

**Recommendation-**  
The official minutes of each meeting should be signed by the chairman and secretary and filed in a permanent minute record book.

**Management's response-**  
We will implement the recommendation.

**Finding 7. Checks are usually signed only by the secretary.**

**Recommendation-**  
Along with the secretary, each check should be signed by the chairperson or an appointed board member.

**Management's response-**  
We will implement the recommendation.

**Finding 8. Fire fighting and communication equipment in need of repair or upgrade.**

**Recommendation-**  
District trucks, equipment and communication equipment should be properly inspected by an independent qualified inspector, and if such equipment is found to be inadequate, obsolete or unsafe, board action should be taken to obtain adequate fire fighting equipment for the district, its citizens and personnel. Equipment found to be substandard should be let for bids.

**Management's response-**  
We will implement the recommendation to the best of our ability.

**Finding 9. Qualified personnel is needed to supervise operations, training and safeguard fire fighting equipment.**

**Recommendation-**  
The district board should consider the placement of a fire district supervisor in a compensated position to be in charge of day to day operations at the district level and report to the board of commissioners. The candidate should have a

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background in fire fighting experience and training to give the district volunteer fire fighters the necessary motivation and training as needed.

The supervisor should oversee all fire fighting operations and training schedules. Financial administration would continue under the management of the district secretary.

The supervisor should receive salary compensation which is comparable with other districts of similar size and scope. Proper payroll taxes should be withheld on the supervisor's salary as the supervisor should be a full time employee of the district.

The board should seek the best qualified person for this position, taking into consideration experience, training, management and communication skills.

Management's response-

We will take your recommendation into consideration.

The above recommendations are provided in an effort to help the district improve its system of internal administrative and accounting controls to safeguard assets, improve district fire fighting operations and abide by state law. A copy of this letter is being forwarded to the Legislative Auditor along with the compilation report. This letter is a matter of public record and its distribution is not limited.



Raymond H. Taylor

June 11, 1998