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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, 1998

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 shall be available at the office of the district board or court.

Release Date MAY 26 1999

HILL, INZINA & COMPANY

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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, 1998, 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.

April 19, 1999

Hill, Inzina & Co.

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, 1998

	Governmental Fund Type	Account Group	Totals - (Memo- randum Only)
ASSETS	General Fund	General Fixed Assets	
Cash	\$ 48,785	\$ -	\$ 48,785
Taxes receivable	4,269	-	4,269
General fixed assets	<u>-</u>	<u>122,672</u>	<u>122,672</u>
 Total assets	 <u>\$ 53,054</u>	 <u>\$ 122,672</u>	 <u>\$ 175,726</u>
 EQUITY AND OTHER CREDITS			
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 122,672	\$ 122,672
Fund balance - unreserved and undesignated	<u>53,054</u>	<u>-</u>	<u>53,054</u>
 Total equity and other credits	 <u>\$ 53,054</u>	 <u>\$ 122,672</u>	 <u>\$ 175,726</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 - GENERAL FUND
For the Year Ended December 31, 1998

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 53,658	\$ 61,981	\$ 8,323
Intergovernmental	-	3,382	3,382
Interest and miscellaneous	<u>240</u>	<u>644</u>	<u>404</u>
	<u>\$ 53,898</u>	<u>\$ 66,007</u>	<u>\$ 12,109</u>
Expenditures:			
Public safety:			
Bank charges	\$ 33	\$ 88	\$(55)
Fuel	712	390	322
Insurance	1,248	1,256	(8)
Legal and accounting	521	2,382	(1,861)
Office	107	56	51
Rent	500	1,500	(1,000)
Repairs and maintenance	2,590	10,310	(7,720)
Supplies	-	572	(572)
Training	215	1,477	(1,262)
Utilities	1,532	1,350	182
Miscellaneous	1,840	-	1,840
Capital outlay	25,000	26,052	(1,052)
Debt service	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	<u>\$ 39,298</u>	<u>\$ 45,433</u>	<u>\$(6,135)</u>
Excess of revenues over expenditures	\$ 14,600	\$ 20,574	\$ 5,974
Fund balance - beginning	<u>32,480</u>	<u>32,480</u>	<u>-</u>
Fund balance - ending	<u>\$ 47,080</u>	<u>\$ 53,054</u>	<u>\$ 5,974</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, 1998, 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).
 - Our review of expenditure totals and the detail general ledger revealed no individual expenditure for materials and supplies exceeding \$15,000 nor any individual expenditures 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.
 - o 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.
 - o 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 6, 1998.
 - o We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year exceeded appropriations; however, actual expenditures were 15.6% in excess of amounts budgeted for the year.

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.
 - o 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 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).
 - o 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 notices or agendas.

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.

- o 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.

- o The District had no employees during the period under examination.

Our prior year compiled financial report, dated March 18, 1998, did not include any comments or unresolved matters.

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.

April 19, 1999

Hill, Prigmore & Co.

LOUISIANA ATTESTATION QUESTIONNAIRE

March 17, 1999 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, 1998 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

We accept full responsibility for our compliance with the following laws and 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 March 17, 1999 (date).

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 LSA-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.

Kindle W. Mc Candlish

Secretary 3-17-99 Date

Bill Dukes -

Treasurer 3-17-99 Date

Mike Yall

President 3-17-99 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, 1998

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, 1998, and have issued our report thereon dated April 19, 1999. 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

1998-1 Budgeting (initial citing)

Finding: Expenditures for the year ended December 31, 1998, of \$45,433 exceeded appropriations of \$39,298 by \$6,135 or 15.6%.

The 1998 budget was not formally adopted by the Board of Commissioners until January 6, 1998.

Management's
corrective
action plan:

The chief executive officer, or equivalent, will periodically monitor the budget and notify the Board of Commissioners in writing during the year when actual receipts plus projected revenue collections will fail to meet budgeted revenues by 5% or more, or when actual expenditures plus projected expenditures to year end will exceed budgeted expenditures by 5% or more. Capital outlay funded by short-term loan proceeds and investments held will be included in the budget as a current expenditure.

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 Mike Hall

Anticipated
completion date: Completion and submission of the 1999 budget will be timely and amendments, if any, to the budget will be made as required.

1998-2 Meetings (initial citing)

Finding: Notices of and the accompanying agenda for meetings recorded in the minute book were not posted or advertised.

Management's corrective action plan: A notice of each meeting and the accompanying agenda will be posted on the door of the District's regular meeting place.

Contact person: Chairman Mike Hall

Anticipated completion date: Beginning immediately, such notices and agendas will be properly and promptly posted.

Section II - Management Letter

None issued.