

**ST. TAMMANY PARISH SEWERAGE
DISTRICT NO. 4**

Financial Statements with Supplementary Information

December 31, 2024

(With Independent Accountant's Review Report Thereon)

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

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Stephen M. Griffin, CPA
Robert J. Furman, CPA

Howard P. Vollenweider, CPA
Jessica S. Benjamin
Racheal D. Alvey
Michael J. Caparotta, CPA

Michael R. Choate, CPA

American Society of Certified Public Accountants
Society of Louisiana CPAs

Independent Accountant's Review Report

**Board of Commissioners
St. Tammany Parish Sewerage District No. 4
Covington, Louisiana**

We have reviewed the accompanying financial statements of the business-type activities of St. Tammany Parish Sewerage District No. 4 (the District), a component unit of St. Tammany Parish, Louisiana, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management of the District is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made for the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

205 E. Lockwood St.
Covington, LA 70433
Phone: (985) 727-9924
Fax: (985) 400-5026

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
Phone: (225) 292-7434
Fax: (225) 293-3651

3711 Cypress St. #2
West Monroe, LA 71291
Phone: (318) 397-2472

www.griffinandco.com

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head and schedule of compensation paid to board members are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Griffin & Furman, LLC

June 24, 2025

Covington, Louisiana

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Statement of Net Position

December 31, 2024

(See Independent Accountant's Review Report)

<u>Assets</u>		
Current Assets:		
Cash	\$	102,326
Due from other governmental entity - St. Tammany Parish Waterworks District No. 3		20,851
Revenue receivables - charges for services		19,566
Prepaid insurance		<u>9,567</u>
Total current assets		152,310
Non-Current Assets:		
Capital assets, net of accumulated depreciation		<u>5,005</u>
Total non-current assets		<u>5,005</u>
Total assets	\$	<u><u>157,315</u></u>
<u>Liabilities and Net Position</u>		
Current Liabilities:		
Accounts payable	\$	<u>1,800</u>
Total current liabilities		<u>1,800</u>
Total liabilities		<u>1,800</u>
Net Position:		
Net investment in capital assets		5,005
Unrestricted		<u>150,510</u>
Total net position		<u>155,515</u>
Total liabilities and net position	\$	<u><u>157,315</u></u>

See accompanying notes to the financial statements

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended December 31, 2024

(See Independent Accountant's Review Report)

Operating Revenues:

Charges for services	\$	223,749
Late fees received		2,820
Administrative fees for new users		375

Total operating revenues		<u>226,944</u>
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Operating Expenses:

Repairs and maintenance	149,675
Utilities	20,521
Professional services	19,134
Insurance	12,052
Board per diem	7,200
Licenses and permits	2,000
Telephone	790
Postage	660
Office supplies	635
Bank fees	12

Total operating expenses	<u>212,679</u>
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Operating income	14,265
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Non-operating revenues:

Interest income	<u>164</u>
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Total non-operating revenues	<u>164</u>
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Change in net position	14,429
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Net position, beginning of year	<u>141,086</u>
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Net position, end of year	<u><u>\$ 155,515</u></u>
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See accompanying notes to the financial statements

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Statement of Cash Flows

For the Year Ended December 31, 2024

(See Independent Accountant's Review Report)

Cash flows from operating activities:

Cash received from customers	\$ 225,527
Cash payments to suppliers for goods and services	(220,499)
Cash payments to board members	<u>(7,200)</u>

Net cash used by operating activities (2,172)

Cash flows from investing activities:

Interest received	<u>164</u>
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Net cash provided by investing activities 164

Cash flows from non-capital financing activities:

Decrease in due from other governmental entity	<u>46,597</u>
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Net cash provided by non-capital financing activities 46,597

Net increase in cash 44,589

Cash at beginning of year 57,737

Cash at end of year \$ 102,326

**Reconciliation of operating income to net cash
provided by operating activities:**

Operating income \$ 14,265

**Adjustments to reconcile operating income to net cash
used by operating activities:**

Revenue receivables - charges for services	(1,417)
Prepaid insurance	(1,107)
Accounts payable	<u>(13,913)</u>

Total adjustments (16,437)

Net cash used by operating activities \$ (2,172)

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Notes to the Financial Statements

December 31, 2024

(See Independent Accountant's Review Report)

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

St. Tammany Parish Sewerage District No. 4 (the District) was established by the St. Tammany Parish Police Jury on October 27, 1960, as provided by Louisiana Revised Statute (R.S.) 33:3885. The District has the authority to manage and operate a sewerage system within the boundaries of the District not served by municipal systems. The governing board is made up of five commissioners who serve four-year terms and are residents of and own real estate in the District. Four commissioners are appointed by the St. Tammany Parish Council and one is appointed by the Parish President. At December 31, 2024, the District had approximately 380 customers.

(b) Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. Tammany Parish Government is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Tammany Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability, including:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government 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 parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if the organization's data is not included because of the nature or significance of the relationship.

Because the parish government appoints the District's governing body, the District was determined to be a component unit of the St. Tammany Parish Government, 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 parish government,

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Notes to the Financial Statements

December 31, 2024

(See Independent Accountant's Review Report)

the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

(c) Basis of Presentation

Fund Financial Statements

The District's funds are organized on the basis of proprietary fund accounting used by governmental entities. The proprietary fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

(d) Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The proprietary fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of net position.

The District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

In accordance with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as amended by GASB Statement No. 63, net position is classified into three components: net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

1. **Net Investment in Capital Assets** – This component of net position consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisitions, construction, or improvement of those assets, plus deferred outflows of resources, less deferred inflows of resources, related to those assets.
2. **Restricted** – This component of net position consists of assets that have constraints that are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Notes to the Financial Statements

December 31, 2024

(See Independent Accountant's Review Report)

3. Unrestricted – all other net position is reported in this category

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the District's proprietary fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

(e) Financial Statements

GASB Statement No. 34 *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, provides that special-purpose governments engaged only in business-type activities should present only the financial statements required for proprietary funds. For these governments, basic financial statements and required supplementary information (RSI) consist of:

1. Management's discussion and analysis (MD&A). (The District's management has not presented MD&A that the GASB has determined to be required to supplement, although not required to be part of, the basic financial statements.)
2. Statement of net position
3. Statement of revenues, expenses, and changes in net position
4. Statement of cash flows
5. Notes to the financial statements
6. RSI, if applicable

The District is a special-purpose government engaged only in business-type activities.

(f) Cash

Cash includes amounts in interest-bearing and non-interest-bearing demand deposits. The District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state of the union or the laws of the United States. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. R.S. 39:1225 provides that the amount of security shall at all times be equal to 100% of the amount on deposit to the credit of each depository authority, except that portion of the deposit insured by the United States of America. State law also allows the District to invest in collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government-backed securities. If the original maturities of investments are less than 90 days, they are classified as cash equivalents. At December 31, 2024, the District had no cash equivalents.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Notes to the Financial Statements

December 31, 2024

(See Independent Accountant's Review Report)

(g) Revenue Receivables - Charges for Services

The District bills customers in the month following the month in which services were provided. Unbilled service charges are accrued for the month of December at year-end. Revenue receivables - charges for services on the accompanying statement of net position are considered to be fully collectible at December 31, 2024. Non-collectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate that the account is non-collectible.

(h) Capital Assets

All capital assets of the proprietary fund are recorded at historical cost. The depreciation of all exhaustible capital assets is charged as an expense against operations. Pre-construction costs are associated with the development of the sewer system, including engineering, legal, and interest costs; these are capitalized and will be depreciated over their useful lives using the straight-line method.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets as applicable.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment and sewerage system improvements	10-15 years
Sewerage system	25 years

(i) Federal Income Tax

The District is not subject to federal income taxes in accordance with Internal Revenue Code (IRC) Section 115 regarding income of states, municipalities, political subdivisions, etc.

(j) Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4**Notes to the Financial Statements****December 31, 2024****(See Independent Accountant's Review Report)****(2) Cash****At December 31, 2024, cash consisted of the following:**

Demand deposits	<u>\$ 102,326</u>
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Custodial credit risk is the risk that, in the event of bank failure, the District's deposits might not be recovered. The District's deposit policy for custodial credit risk conforms to state law as described in Note 1. At December 31, 2024, the District's deposit bank balances were not subject to custodial risk.

(3) Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2024 are as follows:

	Balance January 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2024</u>
Capital assets not being depreciated:				
Land	\$ 5,005	-	-	\$ 5,005
Total capital assets not being depreciated	<u>5,005</u>	<u>-</u>	<u>-</u>	<u>5,005</u>
Capital assets being depreciated:				
Sewerage system	88,625	-	-	88,625
Equipment and sewerage system improvements	<u>96,263</u>	<u>-</u>	<u>-</u>	<u>96,263</u>
Total capital assets being depreciated and amortized	<u>184,888</u>	<u>-</u>	<u>-</u>	<u>184,888</u>
Less accumulated depreciation for:				
Sewerage system	(88,625)	-	-	(88,625)
Equipment and sewerage system improvements	<u>(96,263)</u>	<u>-</u>	<u>-</u>	<u>(96,263)</u>
Total accumulated depreciation	<u>(184,888)</u>	<u>-</u>	<u>-</u>	<u>(184,888)</u>
Total capital assets being depreciated, net	<u>5,005</u>	<u>-</u>	<u>-</u>	<u>5,005</u>
Capital assets, net	<u>\$ 5,005</u>	<u>-</u>	<u>-</u>	<u>\$ 5,005</u>

The District did not have any depreciation expense for the year ended December 31, 2024.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Notes to the Financial Statements

December 31, 2024

(See Independent Accountant's Review Report)

(4) Revenue Receivables – Charges for Services

For the year ended December 31, 2024, the District's revenue receivables - charges for services consisted of the following:

Charges for service	\$ 19,566
Less: allowance for doubtful accounts	<u>-</u>
Total	<u>\$ 19,566</u>

(5) Due from Other Governmental Entity – St. Tammany Parish Waterworks District No. 3

The District uses St. Tammany Parish Waterworks District No. 3 as its billing and collection agent for sewerage fees. Sewerage fees collected that had not been remitted to the District at December 31, 2024 were \$20,851.

(6) Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District attempts to minimize risk from significant losses through the purchase of commercial insurance.

(7) Related Party Transactions

During the year ended December 31, 2024, the District recorded payments of \$19,030 for repairs to the sewerage system to a company owned by a Board member.

(8) Subsequent Events

The District evaluated subsequent events through June 24, 2025, the date which the financial statements were available to be issued.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Schedule of Compensation, Benefits, and Other Payments to Agency Head

For the Year Ended December 31, 2024

(See Independent Accountant's Review Report)

Agency Head Name: William M. Bartlett, Jr.

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ <u><u>1,800</u></u>

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Schedule of Compensation Paid to Board Members

For the Year Ended December 31, 2024

(See Independent Accountant's Review Report)

<u>Board Member</u>	<u>Amount</u>
Brian Swindell	\$ 1,800
William M. Bartlett, Jr.	1,800
Thaddeus Kilpatrick	1,800
Richard Mecom	<u>1,800</u>
	\$ <u><u>7,200</u></u>

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4
Schedule of Findings and Management Corrective Action Plan
For the Year Ended December 31, 2024

Not applicable.

ST. TAMMANY PARISH SEWERAGE DISTRICT NO. 4

Status of Prior Year Findings

December 31, 2024

Not applicable.



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Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Commissioners
St. Tammany Parish Sewerage District No. 4
Covington, Louisiana

We have performed the procedures enumerated below related to the St. Tammany Parish Sewerage District No. 4's internal controls and compliance with certain laws and regulations for the fiscal period January 1, 2024 through December 31, 2024. St. Tammany Parish Sewerage District No. 4's management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The St. Tammany Parish Sewerage District No. 4 (the District) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations during the fiscal year ended December 31, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000 and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable, and report whether the expenditures were made in accordance with these laws.

Finding: Not applicable. There were no expenditures made during the year for materials and supplies exceeding \$60,000 nor any public works exceeding \$250,000.

205 E. Lockwood St.
Covington, LA 70433
Phone: (985) 727-9924
Fax: (985) 400-5026

2915 S. Sherwood Forest Blvd., Suite B
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Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Finding: Procedure performed without exception.

3. Obtain a list of all employees paid during the fiscal year.

Finding: Not applicable. The District has no employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Finding: Not applicable. The District has no employees.

5. Obtain a list of all disbursements made during the year and a list of the outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Finding: The District recorded payments of \$19,030 for repairs to the sewerage system to a company owned by a Board member. However, we noted in the board minutes that board member recused himself from all discussions and votes on these matters.

Budgeting

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

Finding: Not applicable. The District is not subject to any budgetary laws.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book and report whether there are any exceptions.

Finding: Not applicable. The District is not subject to any budgetary laws.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Finding: Not applicable. The District is not subject to any budgetary laws.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

Finding: Procedure performed without exception.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

Finding: Procedure performed without exception.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission and report any exceptions.

Finding: Procedure performed without exception.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Finding: Not applicable. The District has no employees.

State Audit Law

13. Report whether the agency provided a timely report in accordance with R.S. 24:513.

Finding: Procedure performed without exception.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2) and that were subject to the public bid law (R.S. 38:2211, et seq.) while the agency was not in compliance with R.S. 24:513 (the audit law).

Finding: Not applicable. The District was in compliance with R.S. 24:513.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Finding: Not applicable. There were no prior-year suggestions, recommendations, and/or comments.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Griffin & Furman, LLC

June 24, 2025

Covington, Louisiana