

FINANCIAL REPORT

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.

DECEMBER 31, 2025

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.

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INDEPENDENT AUDITOR'S REPORT

June 29, 2026

Board of Directors
Lafitte Barataria Crown Point Volunteer Fire Co.
2385 Jean Lafitte Blvd.
Lafitte, Louisiana 70067

Opinion

We have audited the accompanying financial statements of Lafitte Barataria Crown Point Volunteer Fire Co. (a Louisiana non-profit organization) which comprise the statements of financial position as of December 31, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lafitte Barataria Crown Point Volunteer Fire Co. as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lafitte Barataria Crown Point Volunteer Fire Co. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Responsibilities of Management for the Financial Statements

Management 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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about Lafitte Barataria Crown Point Volunteer Fire Co.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lafitte Barataria Crown Point Volunteer Fire Co.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026, on our consideration of Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control over financial reporting and compliance.



Harvey, Louisiana
June 29, 2026

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 1,713,432
Investments - certificates of deposit	<u>\$ 50,000</u>
Total current assets	<u>1,763,432</u>

USE OF ASSETS:

Land and land improvements	476,107
Automobiles and trucks	149,017
Equipment	303,562
Building	<u>401,406</u>
Total	1,330,092
Less: accumulated depreciation	<u>741,395</u>
USE OF ASSETS - NET	<u>588,697</u>

TOTAL ASSETS	<u><u>\$ 2,352,129</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	13,099
Accrued expenses	25,034
Other liabilities	185
Due to Jefferson Parish	<u>10,500</u>
Total current liabilities	<u>48,818</u>

NET ASSETS:

Without donor restrictions	<u>2,303,311</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,352,129</u></u>
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LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES:

Jefferson Parish:

Firefighting contract	\$ 652,070
Fire insurance premium tax	24,140
Interest income	1,867
LWCC dividend	23,373
Miscellaneous Income	<u>1,000</u>
Total support and revenues	<u>702,450</u>

EXPENSES:

Program services:

Firefighting services	964,351
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Supporting services:

General and administrative	20,845
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Fundraising	<u>2,582</u>
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Total expenses	<u>987,778</u>
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CHANGE IN NET ASSETS	(285,328)
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NET ASSETS, BEGINNING OF YEAR	<u>2,588,639</u>
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NET ASSETS, END OF YEAR	<u><u>\$ 2,303,311</u></u>
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See accompanying notes.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services	Supporting Services		
	Firefighting Services	General and Administrative	Fundraising	Total
EXPENSES:				
Salaries	\$ 466,264	\$ -	\$ -	\$ 466,264
Bank charges	-	\$ 70	-	70
Depreciation	52,198	-	-	52,198
Dues and subscriptions	-	419	-	419
Fundraiser expense	-	-	2,582	2,582
Fuel and truck expense	32,756	-	-	32,756
Insurance	300,429	-	-	300,429
Interest Expense	-	66	-	66
Miscellaneous	2,455	-	-	2,455
Office expense	-	2,813	-	2,813
Payroll taxes	40,097	-	-	40,097
Professional services	-	17,477	-	17,477
Repairs and maintenance	25,574	-	-	25,574
Sale of assets	556	-	-	556
Supplies	5,752	-	-	5,752
Training	1,345	-	-	1,345
Uniforms	1,262	-	-	1,262
Utilities and telephone	35,663	-	-	35,663
 TOTAL EXPENSES	 \$ 964,351	 \$ 20,845	 \$ 2,582	 \$ 987,778

See accompanying notes.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (285,328)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	52,198
Loss on disposal of use of assets	556
Decrease in accrued expenses	2,425
Decrease in accounts payable	8,675
Increase in other liabilities	185
Increase in prepaid expenses	-
Net cash used by operating activities	<u>(221,289)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Acquisition of property and equipment	<u>(6,834)</u>
Net cash used by investing activities	<u>(6,834)</u>

NET DECREASE IN CASH (228,123)

CASH, BEGINNING OF YEAR 1,941,555

CASH, END OF YEAR \$ 1,713,432

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:

Cash paid during the year for:

Interest	\$ -
Taxes	-

See accompanying notes.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NATURE OF OPERATIONS:

Lafitte Barataria Crown Point Volunteer Fire Co. (the Company) was organized in 1950, to provide the citizens in the Fourth Fire Protection District of Jefferson Parish with fire protection and related services. The Company has a contract with Jefferson Parish, which approved a Fire Protection Agreement between Fire Protection District No. 4 of the Parish of Jefferson, State of Louisiana, and Lafitte Barataria Crown Point Volunteer Fire Co. The Fire Protection Agreement was signed by the Company on May 11, 2018. The term of the Fire Protection is for ten years commencing on December 1, 2017 and ending on December 1, 2027. The majority of the Company's revenue is derived from this contract.

In addition to fire protection, the Company also responds to emergencies including floods and hurricanes. The Company maintains four fire stations and has seventeen paid employees and eleven volunteers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the Company's significant accounting policies applied in the preparation of the accompanying financial statements follows:

Basis of Accounting:

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation:

The Company is required to report information regarding its financial position according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

- Net assets without donor restrictions – net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net assets with donor-imposed restrictions – net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Financial Statement Presentation: (Continued)

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. As of December 31, 2025, the Company had only net assets without donor restrictions.

The statement of activities presents expenses functionally between program services for firefighting, general and administrative, and fundraising. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Revenues:

Substantially all of the Company's revenue is derived from a contract with the Fire Protection District No. 4 of Jefferson Parish to provide firefighting and rescue services to the designated area of the Fire Protection District No. 4 and is considered to be an exchange transaction within the scope of ASC Topic 606, *Revenue from Contracts with Customers*.

The Company's performance obligation is satisfied over time as firefighting and related services are provided to the district. Accordingly, revenue is recognized ratably over the period services are performed, which corresponds to the monthly service period. Periodically, the Parish will allocate additional funds for the purchase of equipment and vehicles. During the year ended December 31, 2025, the Company did not receive capital allocation funds from the Parish.

In addition, the Company routinely receives revenue from insurance rebates. The amount is received annually from the State of Louisiana through Jefferson Parish. The amount received is based on the number of homes within the fire district and totaled \$24,140 for 2025.

Donated Services:

FASB ASC 958-605-10 provides that the value of donated services is to be recognized in financial statements if the services require specialized skills, are provided by people possessing those skills, and the services would be purchased if they were not donated. Many volunteers have donated significant amounts of time to the Company's firefighting program services. The value of these donated services is not included in the accompanying financial statements, because it is not susceptible to objective measurement or evaluation. All members of the Board of Directors serve without compensation.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash:

For purposes of the statement of cash flows, the Company considers all demand deposits, cash on hand, and other short-term assets at financial institutions with original maturity of three months or less to be cash.

Use of 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 certain reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investments:

Investments in certificates of deposits are recorded at cost plus accrued interest which approximates fair value. All certificates of deposit are expected to be held to maturity.

Use of Assets:

Per the contract with Jefferson Parish, any acquisition of immovable property, equipment, vehicles, or buildings by the Company with funds from the contract, are the property of Jefferson Parish, and, if legally required to be titled, should be titled in Jefferson Parish's name and not in the name of the Company. The contract also states that in the event the Company should cease operations voluntarily, for whatever reason, during the term of the agreement or be removed for just cause by Jefferson Parish, all buildings, equipment or apparatus purchased with appropriations from Jefferson Parish general and special revenue funds or contract consideration shall become (or remain if already titled in Jefferson Parish's name) the property of Jefferson Parish.

The assets owned and titled by Jefferson Parish and used by the Company are reported on the Company's Statements of Financial Position as a use of asset. The Company records the use of asset for purchases over \$100 and expenses those purchases under \$100. Expenditures for maintenance, repairs, and minor renewals are charged against earnings as incurred. Depreciation is computed using the straight-line method over the useful lives of the assets. The lives range from 5 to 20 years.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

2. CASH AND CASH EQUIVALENTS:

At December 31, 2025, the Company maintained cash balances, savings accounts, and certificates of deposits in several local banks. Bank balances and certificates of deposits are insured by the FDIC insurance up to \$250,000. Lafitte Barataria Crown Point Volunteer Fire Co. had cash exceeding the FDIC limit of \$209,403 as of December 31, 2025

The bank and book balances as of December 31, 2025 was as follows:

	<u>Book Balances</u>	<u>Bank Balances</u>
Checking accounts -		
On Path		
Checking	249,953	\$ 249,953
State Bank & Trust		
Checking	250,000	\$ 250,000
Fundraising accounts -		
Fifth District		
Fundraiser	21,584	\$ 21,585
Regions		
Fundraiser	48,280	\$ 48,280
Millage accounts -		
Fifth District		
Millage	459,403	\$ 462,492
Regions		
Millage	232,090	\$ 232,090
Savings accounts -		
Fifth District		
Savings fund	250,909	250,908
On Path		
Savings fund	5	5
South Lafourche Bank		
Savings fund 1	25,000	25,000
Savings fund 2	25,000	25,000
Millage	201,208	201,208
Total cash	<u>\$ 1,763,432</u>	<u>\$ 1,766,521</u>

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

3. INVESTMENTS - CERTIFICATES OF DEPOSIT

The Company had the following certificates of deposit as of December 31, 2025:

	<u>Maturity</u>	<u>Interest Rate</u> <u>2025</u>	<u>2025</u>
Certificate of deposit	03/28/28	2.000%	\$ 25,000
Certificate of deposit	11/21/28	2.500%	<u>25,000</u>
Total current			50,000
Total non-current			<u>-</u>
Total			<u><u>\$ 50,000</u></u>

4. USE OF ASSETS:

The cost and accumulated depreciation of the use of assets were as follows:

<u>December 31, 2025</u>	<u>Balance</u> <u>01/01/25</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/25</u>
Land and land improvements	\$ 358,795	\$ -	\$ -	\$ 358,795
Buildings	\$ 401,406			\$ 401,406
Furniture and fixtures	-	-	-	-
Automobiles and trucks	256,017	-	(107,000)	149,017
Equipment	298,035	6,833	(1,306)	303,562
Building improvements	<u>117,312</u>	<u>-</u>	<u>-</u>	<u>117,312</u>
	1,431,565	6,833	(108,306)	1,330,092
Accumulated depreciation	<u>(796,947)</u>	<u>(52,198)</u>	<u>107,750</u>	<u>(741,395)</u>
Use of assets, net	<u><u>\$ 634,618</u></u>	<u><u>\$ (45,365)</u></u>	<u><u>\$ (556)</u></u>	<u><u>\$ 588,697</u></u>

5. INCOME TAXES:

The Company is exempt from federal and state income taxes under the Internal Revenue Code 501(c)(3). Therefore, no provision for income taxes has been included in the financial statements.

Accounting standards provide detailed guidance for the financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

statements. Under FASB ASC 740-10, an entity is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management has evaluated the significant tax positions against the criteria established by these accounting standards and believes there are no such tax positions requiring accounting recognition. The Company is no longer subject to income tax examinations by taxing authorities generally for years prior to 2022.

6. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The Company manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As of December 31, 2025 financial assets available for expenses within one year of the statement of financial position date consist of cash and investments in the amount of \$1,763,432.

Certificates of deposit are expected to be held to maturity; however, they are available to support operations if needed.

7. EXPENSES PAID BY OTHERS:

The full-time firefighters of the Company receive supplemental pay from the State of Louisiana under the provisions of L.R.S. 33:2002. The amount of pay received does not vary based upon years of service, and is based upon state law. As these supplemental state funds are paid directly to the firefighters, and do not pass through the Company, they are not included in these financial statements. For the years ended December 31, 2025, \$60,300 was received by the firefighters in supplemental pay from the state.

8. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through June 29, 2026, which is the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE COMPANY NO. 1
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Agency head name: Linton A. Duet, Fire Chief - January 1, 2025 - April 30, 2025

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 25,445
Benefits - insurance	<u>5,450</u>
	<u><u>\$ 30,895</u></u>

Agency head name: Gervin Coulon, Fire Chief - May 1, 2025 - December 31, 2025

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 37,367
Benefits - insurance	<u>5,969</u>
	<u><u>\$ 43,336</u></u>



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 29, 2026

To the Board of Directors
Lafitte Barataria Crown Point Volunteer Fire Co.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lafitte Barataria Crown Point Volunteer Fire Co. (a Louisiana non-profit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated June 29, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Lafitte Barataria Crown Point Volunteer Fire Co.'s internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lafitte Barataria Crown Point Volunteer Fire Co.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Harvey, Louisiana
June 29, 2026

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE CO.
SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of Lafitte Barataria Crown Point Volunteer Fire Co. for the year ended December 31, 2025 was unmodified.
2. Internal Control
 Significant deficiencies: none noted
 Material weaknesses: none noted
3. Compliance and Other Matters
 Noncompliance material to financial statements: none noted

FINANCIAL STATEMENT FINDINGS

2025-01 – Year-End Journal Entries

Condition and Criteria

The Fire Company maintains its books on the cash basis of accounting. Therefore, journal entries were required as part of the audit for financial statement misstatements related to accruals and property and equipment accounts. Generally accepted auditing standards now consider year-end adjusting entries prepared by the auditor to be a significant deficiency in internal control.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting control deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical. The Fire Company has relied on its auditor to identify and correct such financial statement misstatements.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare the year-end journal entries and agrees with the auditor's recommendations.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Current Year Audit Findings - Continued
Year Ended December 31, 2025

2025-02 – Preparation of Financial Statements

Condition and Criteria

The Fire Company does not have any personnel with the technical ability to prepare its financial statements in accordance with generally accepted accounting principles. As is common in small organizations, the Fire Company has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare its annual financial statements and agrees with auditor's recommendation.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Prior Year Audit Findings
Year Ended December 31, 2025

FINANCIAL STATEMENT FINDINGS

2024-01 – Year-End Journal Entries

Condition and Criteria

The Fire Company maintains its books on the cash basis of accounting. Therefore, journal entries were required as part of the audit for financial statement misstatements related to accruals and property and equipment accounts. Generally accepted auditing standards now consider year-end adjusting entries prepared by the auditor to be a significant deficiency in internal control.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting control deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical. The Fire Company has relied on its auditor to identify and correct such financial statement misstatements.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare the year-end journal entries and agrees with the auditor's recommendations.

LAFITTE-BARATARIA-CROWN POINT
VOLUNTEER FIRE COMPANY

Schedule of Prior Year Audit Findings - Continued
Year Ended December 31, 2025

2024-02 – Preparation of Financial Statements

Condition and Criteria

The Fire Company does not have any personnel with the technical ability to prepare its financial statements in accordance with generally accepted accounting principles. As is common in small organizations, the Fire Company has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles.

Cause

Recently issued Statement on Auditing Standards (SAS) 115 requires that we report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation

As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, we do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, we do not believe any corrective action is necessary.

Management's Response

Management believes that it is more prudent to use the services of its auditor to prepare its annual financial statements and agrees with auditor's recommendation.

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE COMPANY NO. 1

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR
JANUARY 1, 2025–DECEMBER 31, 2025

LAFITTE BARATARIA CROWN POINT VOLUNTEER FIRE COMPANY NO. 1

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 19, 2026

Board of Directors
Lafitte Barataria Crown Point Volunteer Fire Company No. 1
and The Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the year January 1, 2025 through December 31, 2025. Lafitte Barataria Crown Point Volunteer Fire Company No. 1's management is responsible for the control and compliance areas identified in the SAUPs.

Lafitte Barataria Crown Point Volunteer Fire Company No. 1 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 C/C areas identified in LLA's SAUPs for the year January 1, 2025 through December 31, 2025. Additionally, LLA 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:

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Members
American Institute of
Certified Public Accountants
Society of LA CPAs

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observed whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the public bid law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

RESULTS: *We obtained the Lafitte Barataria Crown Point Volunteer Fire Company's written policies and procedures manual. The policies and procedures manual addresses each of the following categories and subcategories as listed above, except debt service which is not applicable to the Lafitte Barataria Crown Point Volunteer Fire Company.*

- *Budgeting.*
- *Purchasing.*
- *Disbursements.*
- *Receipts/Collections.*
- *Payroll/Personnel.*
- *Contracting*
- *Travel and Expense Reimbursement.*
- *Credit Cards, Debit Cards, Fuel Cards, and Purchase Cards.*
- *Ethics.*
- *Debt Service (not applicable).*
- *Information Technology Disaster Recovery/Business Continuity.*

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the year and observe whether the minutes form at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget- to-actual comparisons, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the period.*

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

RESULTS: We obtained and inspected the Board minutes and found the Board did not meet on a quarterly basis during the year.

The Fire Company has a positive ending unrestricted fund balance.

No corrective action to the audit findings are recommended because the cost benefit does not justify a change.

Finding: Yes

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). Randomly select one month from the period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observed that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

RESULTS: We obtained a list of bank accounts from the Fire Company and management's representation that the list is complete. According to the listing the Fire Company maintained 7 bank accounts during the year.

We obtained bank reconciliation for each month of all 7 bank accounts during the year. Bank reconciliations were prepared by a third-party accounting service and prepared within 2 months of the related statement closing date.

The treasurer reviewed and initialed all bank reconciliations.

The treasurer does review the bank reconciliation for old outstanding items. For all accounts, we did not find any items outstanding for more than 12 months.

Finding: None

4) Collections (excluding electronic funds transfers)

- A. Obtain a list of deposit sites for the period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly selected 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly selected one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was in force during the period.
- D. Randomly selected two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
 - i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

RESULTS: We obtained a list of cash collection locations from the Fire Company and management's representation that the list is complete. The Fire Company has only one cash collection location, the main fire station.

The Fire Chief and the Director together prepare the deposits and go to the bank to make the deposits.

The Fire Company employs an accounting service who reconciles cash collections to the general ledger. The service is not responsible for cash collection at the one cash collection location.

Upon review of the Fire Company's insurance policies all board members and employees who handle deposits are bonded.

The Fire Company does not use sequentially pre-numbered receipts.

We matched each deposit to its supporting documentation and noted that each deposit was completed and properly supported.

We traced the deposit slip total to the bank statement and found the total agreed to the bank statement.

We observed that the deposits were not made within one day of collection. The number of days from collection to deposit was two days.

We traced the actual deposits per the bank statement to general ledger and found the total agrees.

Finding: Yes

5) Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the calendar year and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under 5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of the Lawrason Act municipality) should not be reported.]

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

RESULTS: We obtained a listing of the Fire Company's locations that process payments during the fiscal year and management's representation that the listing is complete. The only location that processes payments is the main fire station.

Upon review, the Fire Chief initiates a purchase order and is approved by a board member. The Fire Chief then makes the purchase, receives the goods or services and approves the invoices for payment.

The Fire Chief does not have signatory authority for the payment of purchases but is responsible for mailing the payments.

We obtained a listing of the Fire Company's disbursements from the entity's check register and we obtained management's representation that the list is complete.

We selected 25 disbursements by random from the above check register and obtained supporting documentation for each transaction. We observe that all disbursements matched the related original invoice/billing statements.

All disbursements selected for review show an approved purchase order, receipt of goods and services purchased and approval for payment by the Fire Chief.

The Fire Company does use electronic disbursement for payment of some invoices. All electronic disbursements were approved by only those persons authorized to disburse funds and approved by the required number of authorized signers.

Finding: None

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management randomly select 5 cards (or all cards if less than 5) that were used during the period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and
 - i. Observe there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that

the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

RESULTS: We obtained a listing of all active credit cards, including card numbers and the name of the person assigned to the card. We also obtained for management's representation that the list is complete. During the year the Fire Company had 3 corporate credit cards.

We selected all of the credit cards and obtained the August monthly statements for the cards. We observed that the monthly statement for each was reviewed and approved in writing by someone other than the authorized card holder.

For the monthly statements selected for testing, no finance charges or late fees were assessed.

We obtained supporting documentation for the transaction on each of the cards selected. All of the transactions were supported by documentation that identifies precisely what was purchased and had the business/public purposes noted. None of the credit cards were for meals and there were no missing receipts.

Findings: None

7) Travel and Travel-Related Expense Reimbursement (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual cost, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by Written Policy and Procedures (procedure #1A(vii); and
 - iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

RESULTS: Upon review no travel and travel-related expense reimbursements were made during the year.

Finding: None

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval);
 - iv. Randomly select one payment from the period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

RESULTS: Nonapplicable – The Fire Company did not enter into any contracts during the year.

Finding: None

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the period and management's representation that the listing is complete. Randomly selected 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

- C. Obtain a listing of those employees or officials that received termination payments during the period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

RESULTS: We obtain a listing of employees/officials who were employed during the period and management's representation that the listing is complete.

We selected 5 employees from the July 18, 2025 payroll and obtained the attendance record and leave documented for the pay period.

We observe that the supervisors approved the attendance and leave of the 5 selected employees.

We also observe that any leave accrued or taken during the pay period was reflected in the Fire Company's cumulative leave records.

Upon review and management's representation, no employees were terminated during the period.

We obtained management's representation that employee and employers portions of payroll taxes, health insurance premiums and worker's compensations premiums have been paid and association forms have been filed by required deadlines.

Finding: None

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the period as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

RESULTS: We obtained a copy of the ethics certificate of the five selected employees and documentation that the required ethics training was completed.

The ethics documentation received from the Fire Company demonstrates that each employee attested through signature verification that he has read the entity's ethics policy during the period and was notified of any changes to the entity's ethics policy during the period.

Finding: None

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing bonds/notes outstanding at the end of the period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

RESULTS: This section is not applicable to the Lafitte-Barataria-Crown Point Volunteer Fire Company.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:253.
- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

RESULTS: We inquired of management about whether any misappropriations of public funds or assets had occurred during the year. Per management, no misappropriations occurred or were known about.

The Fire Company has posted the LLA Fraud Hotline Poster in its station. It does not have an official website. Therefore, the requirement to post to the website is not applicable.

Finding: None

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

RESULTS: We performed the above procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

RESULTS: We obtained a copy of the sexual harassment certificate of the five selected employees and documentation that the required sexual harassment training was completed.

The Fire Company has posted its sexual harassment policy and complaint procedures in its stations. It does not have an official website. Therefore, the requirement to post on the website is not applicable.

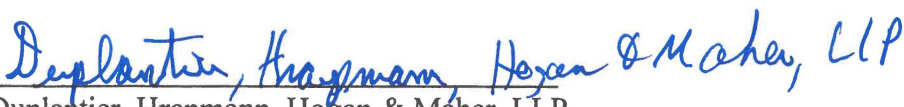
There were no sexual harassment complaints during the year.

Finding: None

We were engaged by Lafitte Barataria Crown Point Volunteer Fire Co. 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 applicable standards of *Government Auditing Standards*. 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 those control and compliance areas identified in the Statewide Agreed-Upon Procedures. 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 Lafitte Barataria Crown Point Volunteer Fire Co. 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 those control and compliance areas identified in the Statewide Agreed-Upon Procedures, and the results 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.


Duplantier, Hrapmann, Hogan & Maher, LLP
Certified Public Accountants
Harvey, Louisiana

Lafitte • Barataria • Crown Point Volunteer Fire Company

Organized 1950

June 29, 2026

Independent Accountant's Report on Applying Agreed-Upon Procedures Management Response

Year Ended December 31, 2025

1) BOARD or FINANCE COMMITTEE

Procedure #2:

2. Obtain and inspect the board/finance committee minutes for the period, as well as the board's enabling legislation, charter, bylaws or equivalent document in effect during the period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the period.
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

FINDING

We obtained and inspected the Board minutes and found the Board did not meet on a quarterly basis during the year.

MANAGEMENT'S RESPONSE

We will ensure that the Board will meet with a quorum on a quarterly basis during the calendar year.

EMERGENCY 911

2) COLLECTIONS

Procedure #7d:

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

FINDING

Collections are not deposited within one day of receipt. The number of days from collection to deposit is two days.

MANAGEMENT'S RESPONSE

The Fire Chief is responsible for making deposits and with his day off on Monday, deposits are not made until Tuesday.

Respectfully submitted,



Joshua Arwood
President



Gervin Coulon
Fire Chief