

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 2023**

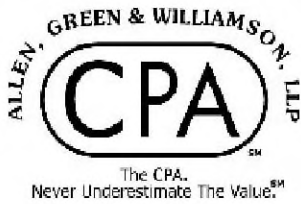
**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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of the Parish of West Carroll**

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Independent Auditor's Report

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the West Carroll Parish Ambulance Service District, a component unit of West Carroll Parish Police Jury, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States (*Government Auditing Standards*). 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 the District, 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 opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement 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 the District'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and related Notes to the Budgetary Comparison Schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, as listed in the table of contents, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic 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 26, 2024 on our consideration of the West Carroll Parish Ambulance Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 26, 2024

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION:

**MANAGEMENT'S DISCUSSION
AND ANALYSIS (MD&A)**

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

Our discussion and analysis of the financial performance of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of West Carroll Parish Police Jury, provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis (MD&A). Please read it in conjunction with the District's financial statements which follows this MD&A.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$5,044,392 (net position). Of this amount, \$3,494,196 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The District's revenue received from claims (charges for services) for the year ended December 31, 2023 was \$1,513,089; there was a decrease of \$31,964 from the revenue received for claims of \$1,545,053 in 2022. The decrease is primarily due to call volumes and denials of claims from insurance. Other income decreased from \$426,942 to \$102,330 due to the Ambulance District did not receive the employee retention credit in 2023.

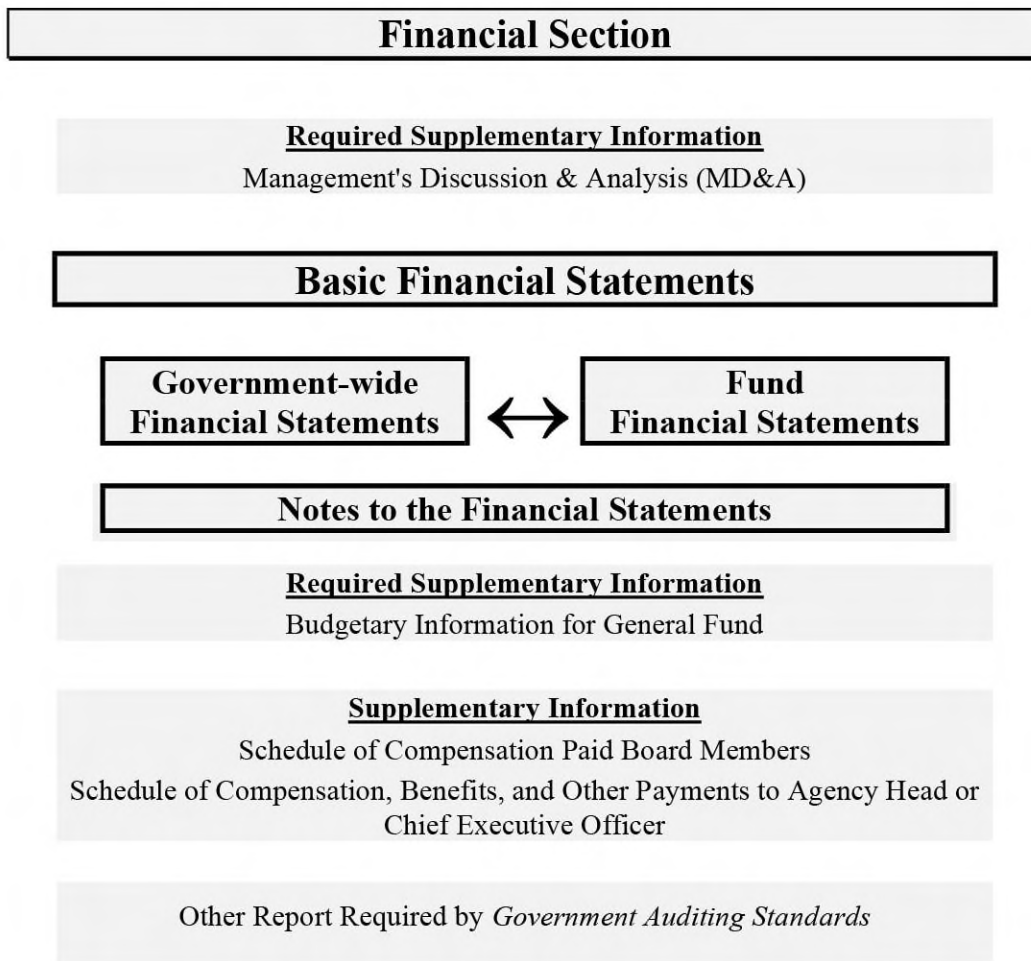
The District's total expenses for the year ended December 31, 2023 was \$2,539,374; this is a decrease of \$29,091 from the expenses of \$2,568,464 in 2022. Spending adjustments are normally made throughout a fiscal year or planned from one year to another to compensate for specific needs of the business. The decrease in expenses is primarily due to attempts by the district to lower cost.

USING THIS ANNUAL REPORT

The District's annual report consists of a series of financial statements that show information for the District as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For our governmental fund the financial statements tell how we financed our services in the short-term as well as what remains for future spending. Fund financial statements also may give you some insights into the District's overall financial health. Fund financial statements also report the District's operations in more detail than the governmental-wide financial statements by providing information about the District's fund - the General Fund.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

The following chart reflects the information included in this annual report.



Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information, and the Supplementary Information, identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the District as a whole begins with the government-wide financial statements. One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information about the District as a whole and its activities in a way that helps answer this question. We prepare these statements to include all assets, liabilities, and deferred outflows/inflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

These two statements report the District's net position – the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the Statement of Net Position – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position – as reported in the Statement of Activities – are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the District's operating results. However, the District's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider other non-financial factors, such as the quality of service.

In the Statement of Net Position and the Statement of Activities, the District's activities are shown as:

Governmental activities Most of the District's basic services are reported here, including salaries and contract labor, employee benefits, professional fees, operations and maintenance, repairs and upkeep, and administrative expenses. Sales tax revenue and claims revenue finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The District reports all of its activity in one governmental fund, which uses the following approach:

Governmental funds Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations (Statements D and F).

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

THE DISTRICT AS A WHOLE

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1
Net Position
December 31,

	2023	2022	Variance
Current and other assets	\$ 3,638,703	\$ 3,645,035	\$ (6,331)
Capital assets, net	1,550,196	1,506,443	43,752
Total assets	<u>5,188,899</u>	<u>5,151,478</u>	<u>37,421</u>
Current and other liabilities	134,505	113,218	21,286
Noncurrent liabilities	10,002	20,977	(10,975)
Total liabilities	<u>144,507</u>	<u>134,195</u>	<u>10,312</u>
Net position			
Investment in capital assets	1,550,196	1,506,443	43,753
Unrestricted	3,494,196	3,510,840	(16,644)
Total net position	<u>\$ 5,044,392</u>	<u>\$ 5,017,283</u>	<u>\$ 27,109</u>

Net position of the District's governmental activities for December 31, 2023 was \$5,044,392. Unrestricted net position that are the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$3,494,196.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

Table 2
Changes in Net Position
For the year ended December 31,

	<u>2023</u>	<u>2022</u>	<u>Variance</u>
Revenues:			
Program Revenues			
Charges for services	\$ 1,513,089	\$ 1,545,053	\$ (31,964)
Capital grants and contributions	3,765	4,600	(835)
General Revenues			
Sales tax revenue	923,698	1,029,775	(106,077)
Interest revenue	23,601	17,960	5,641
Other revenue	102,330	426,942	(324,612)
Total Revenues	<u>2,566,483</u>	<u>3,024,330</u>	<u>(457,847)</u>
Expenses:			
Public safety – ambulance service:			
Salaries and contract labor	1,203,562	1,091,350	112,212
Employee benefits	402,969	382,920	20,049
Professional fees	105,678	152,659	(46,981)
Operations and maintenance	216,309	182,894	33,415
Repairs and upkeep	84,915	108,922	(24,007)
Administrative expense	287,166	440,762	(153,596)
Depreciation expense	238,775	208,958	29,817
Total functions/program expenses	<u>2,539,374</u>	<u>2,568,465</u>	<u>(29,091)</u>
Increase (decrease) in net position	27,109	455,865	(428,756)
Net position – beginning	<u>5,017,283</u>	<u>4,561,418</u>	<u>455,865</u>
Net position – ending	<u>\$ 5,044,392</u>	<u>\$ 5,017,283</u>	<u>\$ 27,109</u>

Governmental Activities

The cost of all governmental activities this year was \$2,539,374. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through District taxes and other general revenue was \$1,022,520 because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported a fund balance of \$3,594,156, which was a decrease of \$18,675. Total revenues for 2023 decreased \$455,458 from total revenues for 2022. This decrease is due to lower claims revenue return and the district did not receive the employee retention credit in 2023.

Total expenditures for 2023 were \$2,585,158, which increased \$101,548 due mainly higher cost due to inflation and unexpected expenditures required for operation.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual amounts available for appropriation exceeded budgeted amounts by \$498,483. This favorable variance was due mainly to conservative budgeting. This was unexpected income and was not budgeted. Actual charges to appropriations were greater than budgeted charges by \$147,651. This unfavorable variance was due to inflation cost and unexpected expenditures required for operation. The District made no revisions to the budget for the fiscal year.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

At December 31, 2023, the District had invested in the following capital assets:

	Capital Assets, net December 31,		
	2023	2022	Variance
Land	\$ 81,500	\$ 81,500	\$ -
Land Improvements	14,379	15,622	(1,243)
Buildings	870,115	892,382	(22,267)
Vehicles	372,313	292,854	79,459
Furniture and Fixtures	2,352	3,279	(927)
Equipment	209,537	220,806	(11,269)
Total Capital assets, net	<u>\$ 1,550,196</u>	<u>\$ 1,506,443</u>	<u>\$ 43,753</u>

The increase in net capital assets of \$43,753 was due to the purchase of new ambulances offset with depreciation. See note 4 for additional information.

Debt

The District did not have any outstanding debt at the end of the current fiscal year.

Our long term liability consists of compensated absences of \$99,960, which includes both a short term and a long term portion. We present more detail about our compensated absences liability in Note 6 to the financial statements.

**West Carroll Parish Ambulance Service District
Management's Discussion and Analysis (MD&A)
For the Year Ended December 31, 2023**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS Our elected and appointed officials and citizens consider many factors when setting the District's budget and tax rates. One of the most important factors affecting the budget is our unpredictable nature of claims and sales tax collections. Approximatel, 97% of total revenues are claims and sales tax. Circumstances that will affect our 2024 budget year are the unexpected nature of the economy concerning tax revenue, claims revenue related to the ambulance and insurance industry, and a slight possibility of purchasing other buildings and land in the future.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and show the District's accountability for the money it receives. If you have any questions about this report or wish to request additional information contact, the Executive Director at West Carroll Parish Ambulance Service District, P. O. Box 684, Oak Grove, LA, 71263, telephone number (318) 428-8979.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

**GOVERNMENT-WIDE FINANCIAL
STATEMENTS**

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**STATEMENT OF NET POSITION
December 31, 2023**

Statement A

ASSETS

Current Assets

Cash	\$ 1,159,664
Investments	2,000,000
Receivables	353,104
Inventories	21,922
Prepaid expenses and other assets	<u>104,013</u>

Total current assets 3,638,703

Capital Assets

Land	81,500
Capital assets, net of depreciation and amortization	<u>1,468,696</u>

TOTAL ASSETS 5,188,899

LIABILITIES

Current Liabilities

Accounts, salaries and other payables	44,547
Compensated absences payable	<u>89,958</u>

Total current liabilities 134,505

Noncurrent Liabilities

Compensated absences payable	<u>10,002</u>
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TOTAL LIABILITIES 144,507

NET POSITION

Investment in capital assets	1,550,196
Unrestricted	<u>3,494,196</u>

TOTAL NET POSITION \$ 5,044,392

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023**

	Statement B
PROGRAM EXPENSES:	
Public safety - ambulance service:	
Salaries and contract labor	\$ 1,203,562
Employee benefits	402,969
Professional fees	105,678
Operations and maintenance	216,309
Repairs and upkeep	84,915
Administrative expense	287,166
Depreciation	238,775
	2,539,374
TOTAL PROGRAM EXPENSES	2,539,374
PROGRAM REVENUES:	
Charges for services	1,513,089
Capital grants and contributions	3,765
	1,516,854
TOTAL PROGRAM REVENUES	1,516,854
NET PROGRAM EXPENSE	(1,022,520)
GENERAL REVENUES:	
Sales tax revenue	923,698
Interest revenue	23,601
Other	102,330
	1,049,629
TOTAL GENERAL REVENUES	1,049,629
INCREASE (DECREASE) IN NET POSITION	27,109
NET POSITION - BEGINNING	5,017,283
NET POSITION - END OF YEAR	\$ 5,044,392

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
Of the Parish of West Carroll**

FUND FINANCIAL STATEMENTS

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2023**

	Statement C
ASSETS	
Cash	\$ 1,159,664
Investments	2,000,000
Receivables	353,104
Inventories	21,922
Prepaid expenses and other assets	<u>104,013</u>
TOTAL ASSETS	<u><u>3,638,703</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries and other payables	<u>44,547</u>
TOTAL LIABILITIES	<u>44,547</u>
Fund balances:	
Nonspendable	125,935
Unassigned	<u>3,468,221</u>
TOTAL FUND BALANCE	<u>3,594,156</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 3,638,703</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2023**

		Statement D
Total fund balances - governmental funds	\$	3,594,156
<p>The cost of capital assets (land, buildings, furniture and equipment and intangibles) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p>		
Costs of capital assets	\$	3,587,290
Accumulated depreciation	<u>(2,037,094)</u>	1,550,196
<p>Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.</p>		
Balances at December 31, 2023 are:		
Compensated absences payable		<u>(99,960)</u>
Net position of governmental activities	<u>\$</u>	<u>5,044,392</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2023**

Statement E

REVENUES	
Local Sources:	
Sales tax revenue	\$ 923,698
Claims	1,513,089
Interest revenue	23,601
Other revenue	102,330
Federal sources:	
Grant revenue	3,765
TOTAL REVENUES	2,566,483
EXPENDITURES	
Public safety- ambulance service	
Current:	
Salaries and contract labor	1,203,562
Employee benefits	405,000
Professional fees	105,678
Operations and maintenance	216,309
Repairs and upkeep	84,915
Administrative expense	287,166
Capital outlay	282,528
TOTAL EXPENDITURES	2,585,158
Net change in fund balances	(18,675)
FUND BALANCES - BEGINNING	3,612,831
FUND BALANCES - END OF YEAR	\$ 3,594,156

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended December 31, 2023**

Statement F

Total net change in fund balances - governmental funds \$ (18,675)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the period:

Capital outlay	\$	282,528	
Depreciation expense		<u>(238,775)</u>	43,753

In the Statement of Activities, certain operating expenses-compensated absences (vacation and comp time) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and comp time used was more than the amounts earned.

2,031

Change in net position of governmental activities \$ 27,109

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY The District was established by the West Carroll Parish Police Jury in 1996 under the provisions of LSA-R.S. 33:9056 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which necessitate ambulance care or extrication. Appointed Board members serve staggering terms of six years.

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the Police Jury appoints members to the District's Board and the District is financially accountable to the Police Jury, the District was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUNDS The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District has only one fund – General Fund.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Governmental Funds Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt. Governmental funds include:

General fund - the only fund of the District. It accounts for all financial resources of the District.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 Accounting and Financial Reporting for Non-exchange Transactions.

Program revenues Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the District's general revenues. Charges for services are primarily derived from claims.

Allocation of indirect expenses The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and deferred outflows of resources along with current liabilities and deferred inflows of resources are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Sales taxes are recognized when the underlying exchange transaction occurs and the resources are available.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

Expenditures

Salaries are recorded as earned.

D. BUDGETS The District follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the General fund.

Each year, prior to the beginning of the fiscal year, the Executive Director submits to the Board a proposed annual budget for the General Fund. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them.

The Board adopted a budget for the General fund.

All appropriations (unexpended budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budget when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets at the classification level and management does not have the authority to make any transfers between line items without Board approval.

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Board at the classification level of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget.

E. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

F. INVESTMENTS Investments are limited by LSA-R.S. 33:2955 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

G. INVENTORIES AND PREPAID ITEMS The District records their unused medical supplies and diesel fuel as inventory using the First-in, First-out (FIFO) method. Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. All purchased inventory items are valued at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The consumption method is used to record prepaid expenses, whereby expenditures are recognized as time lapses and the prepaids are recognized as expenses.

H. CAPITAL ASSETS Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed over their estimated useful lives (including salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. The capitalization threshold is \$500 for all assets except computer software, which has a threshold of \$75,000. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Land Improvements	20 years
Buildings	40 years
Appliances	5 years
Vehicles	5 years
Furniture and Fixtures	5 years
Equipment	3-10 years
Intangibles	3 years

I. COMPENSATED ABSENCES All full-time employees are entitled to vacation time; however, the vacation time is not earned until the beginning of the employee's first fiscal year of employment or until the end of the employee's probationary period, whichever is later. The Director has the authority to permit an employee to begin earning vacation time earlier than provided above as an incentive for hiring employees, subject to the Board of Commissioners approval. Vacation time does not carry over from one year to the next, however, an employee may receive compensation for earned vacation time upon resignation, termination, or be paid for any remaining vacation time at the last pay period of the year.

All full-time employees are entitled to vacation time as follows:

Salary Employees:

<u>Years of Service:</u>	<u>Vacation Hours:</u>	<u>Vacation Days:</u>
1+	80 hours	10 days
5+	100 hours	12.5 days
10+	120 hours	15 days
15+	140 hours	17.5 days
20+	160 hours	20 days

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Operations Employees:

<u>Years of Service:</u>	<u>Vacation Hours:</u>	<u>Vacation Days:</u>
1+	120 hours	5 days
5+	144 hours	6 days
10+	168 hours	7 days
15+	192 hours	8 days
20+	216 hours	9 days

All full-time employees are entitled to two weeks (120 hours for operational employees and 80 hours for office staff employees) of sick leave at the beginning of each fiscal year. After fifteen years of service, all employees are entitled to three weeks (168 hours for operational employees and 120 hours for office staff) of sick leave at the beginning of each fiscal year. Sick leave does carry over from year to year and accrue to a maximum limit of two hundred forty (240) hours for administrative personnel and three hundred thirty-six (336) hours for operational personnel. No employee at any time shall be paid for unused sick leave.

Salaried employees are entitled to earn compensatory time for overtime worked. Employees which earn more than 480 hours of compensatory time can be paid for that excess time as requested or prior to termination.

The District's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation is attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

J. FUND BALANCES OF FUND FINANCIAL STATEMENTS GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the District's highest level of decision making authority. The Board is the highest level of decision making authority of the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employ to previously commit the funds.

Assigned: Fund balance that is constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

Unassigned: Fund balance that is the residual classification for the general fund.

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District reduces committed amounts, followed by

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

K. RESTRICTED NET POSITION For government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exist:

- Restricts are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulation of other governments;
- Restrictions are imposed by law through constitutional provision or enabling legislation.

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

L. SALES TAXES The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance service to the public, including acquiring, improving, maintaining, and operating facilities and equipment required in connection therewith and paying related personnel costs." This tax was renewed by voters in November 2015 for a period of 10 years ending December 31, 2026.

M. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

N. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Appropriations: The following fund had actual expenditures over budgeted expenditures for the year ended December 31, 2023:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$2,437,507	\$2,585,158	(\$147,651)

NOTE 2 - CASH AND INVESTMENTS At December 31, 2023, the District had cash deposits (book balances) as follows:

Demand deposits (cash and cash equivalents per Statement A)	\$1,159,214
Time deposits (reported as investments per Statement A)	2,000,000
Petty cash (cash and cash equivalents per Statement A)	450
Total	<u>\$3,159,664</u>

These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Interest Rate Risk: The District’s policy does not address interest rate risk.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year end, the District's carrying amount of deposits was \$3,159,664 and the bank balance was \$3,201,561. Of the bank balance, \$250,000 was covered by federal deposit insurance. The remaining bank balance of \$2,951,561 was collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES The receivables at December 31, 2023, are as follows:

Class of Receivables	General Fund
Sales and use tax	\$ 162,972
Claims	190,132
Total	\$ 353,104

The District expects to collect these amounts in full; therefore, no allowance for doubtful accounts has been established.

NOTE 4 - CAPITAL ASSETS The capital assets balances and activity for the year ended December 31, 2023 are as follows:

Governmental activities:

	Balance, Beginning	Additions	Deletions	Balance, Ending
Nondepreciable Assets:				
Land	\$ 81,500	\$ -	\$ -	\$ 81,500
Total nondepreciable assets	81,500	-	-	81,500
Depreciable Assets:				
Land Improvements	24,866	-	-	24,866
Buildings	1,171,799	10,400	-	1,182,199
Vehicles	1,271,829	220,094	-	1,491,923
Furniture & fixtures	12,419	-	-	12,419
Equipment	742,349	52,034	-	794,383
Total depreciable assets	3,223,262	282,528	-	3,505,790
Less accumulated depreciation:				
Land Improvements	9,244	1,243	-	10,487
Buildings	279,417	32,667	-	312,084
Vehicles	978,975	140,635	-	1,119,610
Furniture & fixtures	9,140	927	-	10,067
Equipment	521,543	63,303	-	584,846
Total accumulated depreciation	1,798,319	238,775	-	2,037,094
Capital assets, net	\$ 1,506,443	\$ 43,753	\$ -	\$ 1,550,196

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 5 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2023 are as follows:

	General
Accounts payable	\$ 27,867
Salaries and benefits payable	16,680
Total	\$ 44,547

NOTE 6 - COMPENSATED ABSENCES At December 31, 2023, employees of the District have accumulated and vested \$99,960 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. These amounts are recorded as liabilities in the General Fund which payment will be made and include both vacation leave and compensatory time earned. Following is a summary of the compensated absence transactions for the year:

Balance, Beginning	\$ 101,991
Additions	89,958
Deductions	(91,989)
Balance, Ending	99,960
Amount Due in One Year	\$ 89,958

NOTE 7 - PENSION PLAN The District implemented a retirement plan for employees during 2016 consisting of a 457 plan. The District contributes 3% to the 457 plan. The defined contribution plan is administered by Louisiana Deferred Compensation Plan.

All employees are eligible to participate in the 457 plan. Contribution rates are determined and may be changed by the employer. All contributions to the plan are considered to be vested at time of enrollment.

Contributions to the District's plan for 2023 are as follows:

	457 Plan
Employer	\$ 34,853
Employee	29,382

NOTE 8 - RISK MANAGEMENT The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance to manage these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Financial Statements**

NOTE 9 - FUND BALANCE CLASSIFICATION DETAILS The following are the details of the fund balance classifications for the year ended December 31, 2023:

Nonspendable:	
Inventories	\$ 21,922
Prepaid expenses and other assets	104,013
Unassigned	<u>3,468,221</u>
	<u><u>\$ 3,594,156</u></u>

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

REQUIRED SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

Budgetary Comparison Schedule

GENERAL FUND The general fund accounts for all activities of the District.

**WEST CARROLL PARISH AMBULANCE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2023**

Exhibit 1

	BUDGETARY AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	(Budgetary Basis)	(NEGATIVE)
REVENUES				
Local Sources:				
Sales tax revenue	\$ 800,000	\$ 800,000	\$ 923,698	\$ 123,698
Claims	1,200,000	1,200,000	1,513,089	313,089
Interest revenue	43,000	43,000	23,601	(19,399)
Other	25,000	25,000	102,330	77,330
Federal Sources:				
Grant revenue	-	-	3,765	3,765
TOTAL REVENUES	2,068,000	2,068,000	2,566,483	498,483
EXPENDITURES				
Public safety- ambulance service				
Current:				
Salaries and contract labor	1,225,000	1,225,000	1,203,562	21,438
Employee benefits	394,268	394,268	405,000	(10,732)
Professional fees	59,403	59,403	105,678	(46,275)
Operations and maintenance	192,400	192,400	216,309	(23,909)
Repairs and upkeep	114,500	114,500	84,915	29,585
Administrative expense	250,836	250,836	287,166	(36,330)
Capital outlay	201,100	201,100	282,528	(81,428)
TOTAL EXPENDITURES	2,437,507	2,437,507	2,585,158	(147,651)
Net change in fund balances	(369,507)	(369,507)	(18,675)	350,832
FUND BALANCES - BEGINNING	3,612,831	3,612,831	3,612,831	-
FUND BALANCES - END OF YEAR	\$ 3,243,324	\$ 3,243,324	\$ 3,594,156	\$ 350,832

See accompanying notes to budgetary comparison schedules.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2023**

A. Budgets:

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by classification of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget. No revisions were considered necessary by the Board in the fiscal year.

Budget Basis of Accounting The major governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets by classification and management does not have the authority to make any transfers between line items on the budget without Board approval.

B. Excess of Expenditures over Appropriations:

The following fund had actual expenditures over budgeted expenditures for the year ended December 31, 2023:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$2,437,507	\$2,585,158	(\$147,651)

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

SUPPLEMENTARY INFORMATION

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Compensation Paid Board Members
December 31, 2023**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 2023:

Richard Allen, Jr., Chairman

Mark Bowman

Fred Copes (until October 2023)

Larry Copes (until December 2023)

Mike Gammill (until July 2023)

Connie McNeil (appointed December 2023)

Johnny Moss, Vice Chairman (appointed August 2023)

Tommy Roberson (appointed October 2023)

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2023**

Agency Head Name: Dustin Waits, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$89,871
Benefits – insurance	7,205
Benefits – retirement	3,018
Benefits – FICA	7,695
Benefits – other (compensatory time)	10,715
Cell phone	613

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

**OTHER REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

The report following this page is a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States of America. The section of the report on compliance is based solely on the audit of the financial statements and presents, where applicable, compliance matters that would be material to the financial statements. The section of the report on internal control over financial reporting is, likewise, based solely on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses.



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Sandra Harper, CPA

Ernest L. Allen, CPA
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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*

Independent Auditor's Report

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

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 (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standard* and which is described in the accompanying Schedule of Findings and Responses as item 2023-001.

District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District'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 District'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 Office of the Louisiana Legislative Auditor as a public document.



ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
June 26, 2024

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Schedule of Findings and Responses
For the Year Ended December 31, 2023**

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was unmodified.
- ii. There was no significant deficiency required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
- iii. There was one instance of noncompliance considered material, as defined by the *Government Auditing Standards*, to the basic financial statements.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Schedule of Findings and Responses
For the Year Ended December 31, 2023**

PART II – Findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards* generally accepted in the United States of America:

Reference # and title: 2023-001 Five Percent Unfavorable Budget Variance

Entity-wide or program/department specific: This finding is entity-wide.

Criteria or specific requirement: Louisiana Revised Statute 39:1311 requires the chief executive or administrative officer to advise the governing authority or independently elected official in writing when total expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more and when total revenues and other sources for the remainder of the year, within a fund, are failing to meet budgeted revenues and other sources by five percent or more.

Condition found: For fiscal year ended December 31, 2023, the general fund of the Ambulance District had actual expenditures that exceeded the amount budgeted by more than five percent and the budget was not revised as required by State law and Board policy.

Context: The Ambulance District only has one fund, the general fund.

Possible asserted effect (cause and effect):

Cause: The Ambulance District did not revise the fiscal year ended December 31, 2023 budget to account for the additions in the capital outlay.

Effect: The Ambulance District appears to not have met state budgeting requirements.

Recommendations to prevent future occurrences: The Ambulance District should strengthen the procedures regarding review of monthly budget-to-actual comparisons and ensure the budget is properly amended, as needed, during the year.

Origination date and prior year reference (if applicable): This finding originated fiscal year ended December 31, 2023.

View of responsible official: The district has been operating under the goal of keep the total budget within a 5% variance. We were mistaken with that plan. We now understand that the revenues and the expenditures must be within the 5% variance. We will make sure to amend the budget to keep those values in check to have the variance in line with the statute.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll**

OTHER INFORMATION



West Carroll Parish
Ambulance Service District

**Corrective Action Plan for Current Year Findings and Responses
For the Year Ended December 31, 2023**

Reference # and title: **2023-001** **Five Percent Unfavorable Budget Variance**

Entity-wide or program/department specific: This finding is entity-wide.

Condition: Louisiana Revised Statute 39:1311 requires the chief executive or administrative officer to advise the governing authority or independently elected official in writing when total expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more and when total revenues and other sources for the remainder of the year, within a fund, are failing to meet budgeted revenues and other sources by five percent or more.

For fiscal year ended December 31, 2023, the general fund of the Ambulance District had actual expenditures that exceeded the amount budgeted by more than five percent and the budget was not revised as required by State law and Board policy.

Corrective action planned: The ambulance district will review the budget and make amended changes when needed throughout the year to keep the variance within the 5% variance needed per state statute.

Person responsible for corrective action:

Mr. Dustin Waits, Executive Director
West Carroll Parish Ambulance Service District
P. O. Box 684
Oak Grove, LA, 71263

Phone: (318) 428-8979

Anticipated completion date: Immediately.

AGREED-UPON PROCEDURES



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

Board Members
West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended December 31, 2023. Management of West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, is responsible for those C/C areas identified in the SAUPs.

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 C/C areas identified in LLA’s SAUPs for the fiscal year ended December 31, 2023. 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:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity’s written policies and procedures and observe 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(s) rate 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. **Credit Cards (and debit cards, fuel cards, P-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).
- viii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Comment: When reviewing the applicable written policies and procedure for the required elements, the following exceptions were noted:

- **Information Technology Disaster Recovery/Business Continuity-** Policy did not contain required elements of (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.

Management's Response:

The ambulance district will continue to modify its policy to align with the requirements put forth above. We will work with our IT department to bring everything to the level needed.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal 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, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, 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 fiscal 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 fiscal 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.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal 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 select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe 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 evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within one 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.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 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 select one collection location for each deposit site (i.e., 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, 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 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 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.
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency 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 enforced during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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 fiscal period 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/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 fund 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 a 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 that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, 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.]

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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 fiscal 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 fiscal 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 whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - 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 procedure #7B 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 (i.e., each card should have 10 transactions subject to inspection). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, 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 or the U.S. General Services Administration (www.gsa.gov).
 - ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Comment: No travel-related reimbursements during year; therefore no testing was performed.

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 fiscal 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 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, was approval documented).
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 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 fiscal 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). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - 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 fiscal period and management's representation that the list is complete. Randomly select two employees or officials, 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 or officials'

cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' 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, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - 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 fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Comment: Five exceptions noted. There was a change to the Ambulance District's Ethics Policy in June of 2023. Although management stated that employees were verbally notified of the changes, there is no supporting documentation verifying this.

Management's response: The district now understands that all changes to the policy manual require signatures to verify that the employees were notified of changes. The district has already began giving out new policy manuals that have the changes in them and having the employees sign upon receipt.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe the 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 of bonds/notes outstanding at the end of the fiscal 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).

Comment: District has no debt instruments; therefore, no testing performed.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal 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. 24:523.

- 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.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, 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.
 - ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. 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 system software in use are currently supported by the vendor.
- B. 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.
- C. 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.

Comment: We performed the procedures and discussed the results with management.

14) Sexual Harassment


- A. Using the 5 randomly selected employees/officials from procedure #9A under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- B. Observe 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 fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the 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.

Comment: No exceptions were noted as a result of applying the agreed upon procedures.

We were engaged by West Carroll Parish Ambulance Service District, (the District), a component unit of the West Carroll Parish Police Jury, 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 C/C areas identified in the SAUPs. 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.


Allen, Green & Williamson, LLP
Monroe, Louisiana
June 26, 2024