

**GRANT PARISH LIBRARY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024**



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February 11, 2025

Independent Auditors' Report

Board of Control
Grant Parish Library

REPORT ON THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund, of the Grant Parish Library, a component unit of the Grant Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the 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 Library, as of December 31, 2024, and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library 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.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library'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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material



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Grant Parish Library

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

- Management's discussion and analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual)

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 auditing standards generally accepted in the United States of America, 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.

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is supplemental other information presented for purposes of additional analysis and is 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

Grant Parish Library

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2025, on our consideration of the Library'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 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 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 Library's internal control over financial reporting and compliance.



ROZIER, MCKAY, & WILLIS
Certified Public Accountants

GRANT PARISH LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

This section of the annual financial report presents our discussion and analysis of the Grant Parish Library's financial performance during the fiscal year ended December 31, 2024.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Grant Parish Library's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Grant Parish Library as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Grant Parish Library's assets and all of its liabilities. All of the Library's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, state revenue sharing, and grants.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Grant Parish Library's most significant activities and are not intended to provide information for the Library as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Grant Parish Library's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Grant Parish Library's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE GRANT PARISH LIBRARY AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

GRANT PARISH LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

	December 31,	
	2024	2023
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 601,867	\$ 512,411
Receivables	799,362	761,979
Capital Assets	118,038	124,767
Total Assets	<u>1,519,267</u>	<u>1,399,157</u>
<u>Liabilities:</u>		
Accounts Payable	7,263	11,120
Compensated Absences	12,925	8,270
Total Liabilities	<u>20,188</u>	<u>19,390</u>
<u>Net Position:</u>		
Invested in Capital Assets	118,038	124,767
Unrestricted	1,381,041	1,255,000
Total Net Position	<u>\$ 1,499,079</u>	<u>\$ 1,379,767</u>

As the presentation appearing above demonstrates, with the exception of \$118,038 invested in capital assets, the Library's net position is unrestricted and may be used to meet the Grant Parish Library's ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2024	2023
<u>Revenues</u>		
Program Revenue:		
Operating Grants and Contributions	\$ ----	\$ ----
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	780,189	753,511
Revenue Sharing	43,555	47,669
Other	8,419	14,190
Total Revenue	<u>832,163</u>	<u>815,370</u>
<u>Program Expenses:</u>		
General Government	<u>712,851</u>	<u>805,562</u>
Change in Net Position	119,312	9,808
Net Position Beginning	1,379,767	1,369,959
Net Position Ending	<u>\$ 1,499,079</u>	<u>\$ 1,379,767</u>

The Library has demonstrated an increase in net position of \$119,312. This is in large part due to an increase in advalorem tax receipts.

GRANT PARISH LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS ***December 31, 2024***

FINANCIAL ANALYSIS OF THE LIBRARY'S FUNDS

For the year ended December 31, 2024, governmental fund balances increased by \$130,696. Differences between the government-wide presentation and the fund financial statements were primarily due to capital outlay and depreciation associated with capital assets.

BUDGET HIGHLIGHTS

For the year ended December 31, 2024, revenue and expenditures conformed to expectations. The budget was amended to report an increase in anticipated revenues and expenditures.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2024, capital asset activity was limited to depreciating existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2024, there was no debt activity and no debts are outstanding at year end. Long-term liabilities are limited to compensated absences of current employees.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no factors have been identified that are expected to have a significant effect on future operations.

Grant Parish Library

Statement of Net Position

December 31, 2024

	Governmental Activities
<hr/>	
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 601,867
Accounts Receivable	799,362
Capital Assets	
Non depreciable capital assets	
Land	50,000
Depreciable Capital Assets (net)	<hr/> 68,038
 Total assets	 <hr/> 1,519,267
<u>LIABILITIES</u>	
Accounts Payable	7,263
Long-term liabilities	
Compensated Absences	<hr/> 12,925
 Total liabilities	 <hr/> 20,188
<u>NET POSITION</u>	
Invested in Capital Assets	118,038
Unrestricted	<hr/> 1,381,041
 Total net position (deficit)	 <hr/> \$ 1,499,079

The accompanying notes are an integral part of the financial statements.

Grant Parish Library

Statement of Activities

Year Ended December 31, 2024

	<u>Governmental Activities</u>
Expenses:	
General Government	
Payroll & Related Benefits	\$ 445,583
Materials & Supplies	66,111
Repairs and Maintenance	55,738
Utilities	68,519
Legal & Professional	17,456
Small Equipment & Furnishings	18,278
Insurance	22,526
Travel & Other	11,911
Depreciation	<u>6,729</u>
Total Expenses	712,851
Program Revenues:	
Charges for Service	-
Operating Grants and Contributions	-
Capital Grants and Contributions	<u>-</u>
Net Expenses	<u>712,851</u>
General Revenues:	
Ad Valorem Taxes	780,189
State Revenue Sharing	43,555
Other	<u>8,419</u>
Total General Revenues	<u>832,163</u>
Change in Net Position	119,312
Net Position - Beginning	<u>1,379,767</u>
Net Position - Ending	<u><u>\$ 1,499,079</u></u>

The accompanying notes are an integral part of the financial statements.

Grant Parish Library

Balance Sheet

Governmental Funds

Year Ended December 31, 2024

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 601,867
Accounts Receivables	<u>799,362</u>
Total Assets	<u>1,401,229</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts Payable	<u>7,263</u>
Total Liabilities	<u>7,263</u>
Fund Balance	
Assigned	414,719
Unassigned	<u>979,247</u>
Total Fund Balance	<u>1,393,966</u>
Total Liabilities and Fund Balance	<u>\$ 1,401,229</u>

Fund Balance	\$ 1,393,966
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(12,925)
Amounts reported for governmental activities in the statement of net assets are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>118,038</u>
Net Position of Governmental Activities	<u>\$ 1,499,079</u>

The accompanying notes are an integral part of the financial statements.

Grant Parish Library

Statement of Revenue, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended December 31, 2024

	<u>General Fund</u>
<u>Revenues:</u>	
Ad Valorem Taxes	\$ 780,189
State Revenue Sharing	43,555
Other	8,419
Total revenues	<u>832,163</u>
<u>Expenditures:</u>	
General Government	
Payroll & Related Benefits	440,928
Programs, Materials & Supplies	66,111
Repairs and Maintenance	55,738
Utilities	68,519
Legal & Professional	17,456
Small Equipment & Furnishings	18,278
Insurance	22,526
Travel & Other	11,911
Total expenditures	<u>701,467</u>
Change in Fund Balance	130,696
Fund balance - beginning of year	<u>1,263,270</u>
Fund balance - end of year	<u><u>\$ 1,393,966</u></u>

Net change in fund balances of Governmental Funds	\$ 130,696
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital assets in the current period.	(6,729)
Some expenses reported in the government wide presentation do not meet criteria for recognition at the fund level.	<u>(4,655)</u>
Change in net position of governmental activities	<u><u>\$ 119,312</u></u>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH LIBRARY

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Grant Parish Library has been established under Louisiana Law in order to maintain a collection of books, periodicals, audio recordings, video recordings, and other media for the benefit of the Parish's citizens. The collection is made available to the public at branches located throughout Grant Parish. In addition, bookmobile and red carpet services are provided for patrons that do not have convenient access to the branch network. The Grant Parish Library is governed by the Board of Control, which is appointed by the Grant Parish Police Jury.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Reporting Entity

Governmental Accounting Standards Board established criterion for including a potential component unit within a reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity 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 reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
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.

Based on the previous criteria, the Grant Parish Library is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Grant Parish Library and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Library's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

GRANT PARISH LIBRARY

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

The government-wide and fund financial statements present the Library's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Library as a whole. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and any grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Library's major fund is the general fund. The general fund is the primary operating fund of the Library and is used to account for all resources.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

GRANT PARISH LIBRARY

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

Budget Practices

The Board of Control adopts an annual budget for the general fund in the manner prescribed by State Law. These budgets present revenue and expenditures on a basis consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 5 to 40 years depending on the nature of the capital asset.

As permitted by generally accepted accounting principles, collections maintained by the Grant Parish Library have not been capitalized.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. The Library has not formally adopted deposit and investment policies that address specific types of risk to which the Library is exposed. In general, the Library manages risk as follows:

- Credit and custodial risk is limited by investing in FDIC insured instruments and requiring a pledge of investment securities to protect deposits in excess of FDIC limits.
- Interest rate risk is minimized by limiting the maturity duration associated with deposits.

Accrued Leave

Library employees earn vacation at rates that vary depending on the length of service. Unused vacation that employees are allowed to carry-forward is reported as long-term debt. Amounts attributable to governmental funds are reported as expenditures when the unused vacation is actually liquidated.

NOTE 2 – PROPERTY TAXES

Property taxes are assessed based on values determined by the Grant Parish Tax Assessor. These taxes are billed and collected on behalf of the Library by the Grant Parish Sheriff's Office. For the year ended December 31, 2024 the Library has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Parish-wide Tax for improving, constructing, maintaining and operating public libraries in the Parish	10.02	2029

GRANT PARISH LIBRARY

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

NOTE 3 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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.

At December 31, 2024, the Library has \$625,080 in deposits (collected bank balance). These deposits are fully secured by FDIC insurance coverage and securities pledged to the Grant Parish Police Jury held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - RECEIVABLES

Receivables at December 31, 2024, consisted entirely of amounts due from the Grant Parish Sheriff's Office. These amounts were \$767,307 and \$32,055 which were for advalorem taxes and State Revenue Sharing respectively.

NOTE 5- CAPITAL ASSETS

A summary of the Library's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets				
Land	\$ 50,000	\$ ----	\$ ----	\$ 50,000
<u>Capital Assets Being Depreciated:</u>				
Furniture, Fixtures, and Equipment	171,132	----	----	171,132
Buildings and Improvements	259,488	----	----	259,488
Less Accumulated Depreciation	(355,853)	(6,729)	----	(362,582)
Total Depreciable Assets	\$ 74,767	\$ (6,729)	\$ ----	\$ 68,038

Depreciation expense for the year ended December 31, 2024 is \$6,729.

NOTE 6 - RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

GRANT PARISH LIBRARY

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

NOTE 7 – ACCRUED LEAVE

Resources provided by the general fund are used to liquidate the accrued leave balances. Activity during the year was minimal. Accrued leave balance at year end was \$12,925.

NOTE 8 – ASSIGNED FUND BALANCE

The Library Board of Control has voted to restrict the funds in the savings account for emergencies, repairs, and future purchases.

Grant Parish Library

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2024

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Ad Valorem Taxes	\$ 656,000	\$ 725,581	\$ 780,189	\$ 54,608
State Revenue Sharing	48,000	47,669	43,555	(4,114)
Other	8,400	7,019	8,419	1,400
Total revenues	712,400	780,269	832,163	51,894
<u>Expenditures:</u>				
General Government				
Payroll & Related Benefits	434,290	449,564	440,928	8,636
Materials & Supplies	78,500	67,551	66,111	1,440
Repairs and Maintenance	74,000	43,972	55,738	(11,766)
Utilities	43,150	67,810	68,519	(709)
Legal & Professional	16,950	16,392	17,456	(1,064)
Small Equipment & Furnishings	15,000	15,091	18,278	(3,187)
Insurance	21,000	22,526	22,526	-
Travel & Other	12,500	10,590	11,911	(1,321)
Total expenditures	695,390	693,496	701,467	(7,971)
Net Change in Fund Balances	17,010	86,773	130,696	43,923

Grant Parish Library

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer Year Ended December 31, 2024

Purpose	Deidre Fuqua	
Salary	\$	61,502
Benefits-Retirement		7,073
Benefits - Health Insurance		10,193
Reimbursements - Travel Related		481

Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. Deidre Fuqua, the Director of the Grant Parish Library serves as the Chief Executive Officer.



February 11, 2025

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

To the Board of Control
Grant Parish Library

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Grant Parish Library, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Grant Parish Library's basic financial statements, and have issued our report thereon dated February 11, 2025.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Library'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 Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library'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 and therefore, material weaknesses or significant deficiencies



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Grant Parish Library

may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as 2024-1, 2024-2, 2024-3, 2024-4, and 2025-5 that we consider to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Grant Parish Library'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 that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings as item 2024-006.

GRANT PARISH LIBRARY'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the Library's response to the findings identified in our audit and described in the accompanying schedule of findings. The Library's response was not subjected to the other 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants

GRANT PARISH LIBRARY

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2024

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Grant Parish Library as of December 31, 2024 and for the year then ended expressed an unmodified opinion.
- The audit did disclose audit findings which are considered to be significant control deficiencies. No material weaknesses were identified.
- The results of the audit disclosed an instance of noncompliance required to be reported in the Schedule of Findings.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

2024-001: Credit Card Transactions

Condition

An analysis of credit card activity during 2024 revealed that a portion of the credit card transactions were not supported by documentation fully describing the purchases and the underlying business purpose. A summary of credit testing is presented below:

Total Credit Card Payments	Transactions Supported By Documentation	Undocumented Transactions	Percentage of Undocumented Transactions
\$ 27,608	\$ 23,605	\$ 4,003	14.5%

In addition to the undocumented transaction described above, credit card statements included \$181 in finance charges and late fees assessed as a result of payments that were made after the contractual due date.

Criteria

Preserving adequate documentation for each transaction is an essential component of a properly functioning system of internal controls. In addition, the public receives no value in exchange for late fees and finance charges. Due to the absence of a public benefit payments should be scheduled in a manner that avoids these unnecessary charges.

Cause

Documentation was not fully assembled prior to submitting payments and payments were not submitted within a sufficient period of time to avoid additional charges.

Effect

Controls were not sufficient to ensure that purchases were reasonable or necessary.

Recommendation

Establish procedures ensuring that payments are properly documented and remitted within the grace period for assessing late fees and finance charges.

2024-002: Cash Transactions

Condition

Checks were written payable to the Grant Parish Library in order to obtain currency for conducting certain informal expenditures. Due to inherent limitations associated with monitoring and controlling decentralized transactions involving

GRANT PARISH LIBRARY

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2024

currency, a number of these transactions were selected for testing as part of audit procedures. Results of these tests are summarized below:

Description	Amount	Undocumented Transactions	Comments
Petty Cash	\$ 1,243	\$ 399	Petty cash reimbursement did not include supporting documentation
\$100 for each branch to conduct programs	500	500	No documentation was available to support currency expended by the branches
Purchase 20 Dollar General gift cards to provide prizes for a children's program.	380	380	The Dollar General cash register receipt was available but no records demonstrated how the gift cards were distributed.
Total	\$ 2,123	1,279	

Criteria

The use of currency as a form of payment should be discouraged because transactions of this nature circumvent controls that are in place to protect public resources. The use of currency should be limited to small transactions when circumstances make obtaining a check impractical. In each of these limited cases, employees responsible for conducting cash transactions should obtain and preserve adequate supporting documentation.

Cause

Procedures associated with cash purchases did not emphasize preservation of documentation.

Effect

Controls associated with currency are not functioning properly.

Recommendation

Require personnel responsible for conducting cash transaction to obtain and preserve adequate documentation.

2024-003: Legal Rights to Montgomery Facility

Condition

In the previous year, the Library completed substantial long-term improvements to a facility that it occupies in Montgomery, Louisiana. Despite occupying the property for many years, the Library does not own the Montgomery facility. In addition, the Library does not have a lease, cooperative endeavor agreement, or any other legal right to occupy the facility on a long-term basis.

Criteria

In order to justify expenditures improving branch facilities, the Library needs a legally enforceable instrument that ensures access to the facilities. The instrument, at a minimum, should ensure unrestricted occupancy for a period of time that includes the entire useful life of improvements provided.

Cause

The need for unrestricted legal access was apparently not considered prior to completing improvements.

Effect

Improvements were completed with public funds dedicated to Library operations but the Library does not have a legal right ensuring that improvements will remain available for Library operations.

Recommendation

For any facilities materially improved with Library funds, we suggest negotiating and executing a lease or cooperative endeavor agreement that will provide exclusive occupancy for an appropriate period of time.

GRANT PARISH LIBRARY

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2024

2024-004: CHECKS SIGNED IN ADVANCE

Condition

Policies require checks exceeding a certain amount to be signed by two parties. The Library's unused check stock included several checks that were signed in advance by an officer of the Board of Control. Other than the signature, these checks were completely blank.

Criteria

Policies requiring two signatures were intended to safeguard deposits by preventing a single representative from disbursing large sums without oversight.

Cause

Management cited inconvenience associated with obtaining signatures from Board Members that aren't available on short notice.

Effect

Procedures intended to safeguard deposits were circumvented.

Recommendation

Checks should never be signed in advance due to inherent limitations associated with preventing misuse of documents that only include the authorized signature.

2024-005: BANK RECONCILIATIONS

Condition

Bank reconciliation reports appearing in the Library's accounting software indicate that monthly bank reconciliations for the period of time from March, 2024 through November, 2024 were all completed during December of 2024. Based on this analysis, some of the transactions were performed up to nine months after the transactions occurred.

Criteria

In order to be an effective source of internal control, bank reconciliations should be completed within a reasonable period of time.

Cause

Bank reconciliations were not performed promptly.

Effect

Bank reconciliations are not performed soon enough to promptly detect and correct errors.

Recommendation

Perform bank reconciliation within 30 days of the end of each month.

2024-006: PUBLIC RECORDS

Condition

Investigation by law enforcement has revealed that certain public records related to ethics training and employee leave balances have been altered or falsified.

Criteria

Maintaining accurate records is a critical component of properly administering public funds and State Law imposes penalties for tampering, falsifying, or injuring public records.

Cause

Management has not properly maintained public records and appears to have falsified certain records.

Effect

Management has violated State Law.

Recommendations

As recommended, the matter has been reported to Law Enforcement.

GRANT PARISH LIBRARY

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2024

Internal Control and Compliance Material to The Financial Statements.	
<u>2024-001: Credit Card Transactions</u> <p>An analysis of credit card transactions payments during 2024 revealed that a portion of the credit card transactions were not supported by documentation fully describing the purchases and the underlying business purpose. In addition, credit card statements included \$181 in finance charges and late fees assessed as a result of payments that were made after the contractual due date.</p>	<u>2024-001: Response</u> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations was transferred to the Grant Parish Police Jury. In the future, the Police Jury's procedures will be used to administer transactions.</p>
<u>2024-002: Cash Transactions</u> <p>Checks were written payable to the Grant Parish Library in order to obtain currency for conducting certain informal expenditures. A number of transactions completed with currency were not adequately documented.</p>	<u>2024-002: Response</u> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations was transferred to the Grant Parish Police Jury. In the future, the Police Jury's procedures will be used to administer transactions.</p>
<u>2024-003: Legal Rights to Montgomery Facility</u> <p>In the previous year, the Library completed substantial long-term improvements to a facility that it occupies in Montgomery, Louisiana. Despite occupying the property for many years, the Library does not own the Montgomery facility. In addition, the Library does not have a lease, cooperative endeavor agreement, or any other legal right to occupy the facility on a long-term basis.</p>	<u>2024-003: Response</u> <p>We will attempt to negotiate a legally enforceable arrangement that provides long-term unrestricted access to the facility.</p>
<u>2024-004: CHECKS SIGNED IN ADVANCE</u> <p>Policies require checks exceeding a certain amount to be signed by two parties. The Library's unused check stock included several checks that were signed in advance by an officer of the Board of Control. Other than the signature, these checks were completely blank.</p>	<u>2024-004: RESPONSE</u> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations was transferred to the Grant Parish Police Jury. In the future, the Police Jury's procedures will be used to administer transactions.</p>
<u>2024-005: BANK RECONCILIATIONS</u> <p>Bank reconciliation reports appearing in the Library's accounting software indicate that monthly bank reconciliations for the period of time from March, 2024 through November, 2024 were all completed during December of 2024. Based on this analysis, some of the transactions were performed up to nine months after the transactions occurred.</p>	<u>2024-005: RESPONSE</u> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations, including bank reconciliations, was transferred to the Grant Parish Police Jury. In the future, the Police Jury's procedures will be used to administer transactions.</p>

GRANT PARISH LIBRARY

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2024

2024-006: PUBLIC RECORDS

Investigation by law enforcement has revealed that certain public records related to ethics training and employee leave balances have been altered or falsified.

2024-006: RESPONSE

Investigation by law enforcement has resulted in the arrest of the responsible parties. In addition, the responsible parties have been terminated and replaced.

GRANT PARISH LIBRARY

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST For the Year Ended December 31, 2024

Internal Control And Compliance Material To The Financial Statements.	
<p><u>2023-001: Construction Administration</u></p> <p>A project was completed to improve the Library's Montgomery, Louisiana branch facility. Some issues observed with administration of the project are described as follows:</p> <ul style="list-style-type: none">• No plans or documents defining the scope of work were prepared.• Arrangements with the vendor responsible for completing and overseeing the project were not documented in a formal contract. In addition, there was no other documentation that established the scope of the work to be completed, or arrangements for compensation.• In the absence of a contract or formal agreement, the primary vendor was simply paid for labor and materials for various task over a period of approximately eight months. During this period of time, 110 transactions were recorded resulting in total compensation of \$118,252.• There was no documentation to demonstrate that work was inspected and determined to be properly completed prior to remitting payment.• Files did not include documentation demonstrating that the primary vendor was licensed or insured.	<p><u>2023-001: Resolved</u></p> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations was transferred to the Grant Parish Police Jury. Utilizing the Police Jury's resources will provide additional capability to administer in future construction activity.</p>
<p><u>2023-002: Legal Rights to Montgomery Facility</u></p> <p>In the previous year, the Library completed substantial long-term improvements to a facility that it occupies in Montgomery, Louisiana. Despite occupying the property for many years, the Library does not own the Montgomery facility. In addition, the Library does not have a lease, cooperative endeavor agreement, or any other legal right to occupy the facility on a long-term basis.</p>	<p><u>2023-002: Unresolved</u></p> <p>As discussed at 2024-003, for the current period, no Library Funds were expended to improve branch facilities, but the Library continues to lack long-term occupancy rights for facilities improved in the previous year. This matter can be resolved by executing a long-term lease or cooperative endeavor agreement that will provide exclusive rights to occupy the property over the expected useful life of the improvements.</p>

GRANT PARISH LIBRARY

FINDINGS FRAUD OR MISAPPROPRIATIONS

For the Year Ended December 31, 2024

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	The auditor received information indicating that certain documents received in connection with the audit were altered.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Ethics training and employee leave balances.
3	The amount of funds or approximate value of assets involved.	Approximately \$600.
4	The department or office in which the fraud or misappropriation occurred.	Grant Parish Library administrative offices.
5	The period of time over which the fraud or misappropriation occurred.	Records indicate documentation of ethics training may have been altered for at least the past five years.
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Former Director of the Grant Parish Library
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Deidre Fuqua
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	Not Applicable
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor's/accountant's report?	An investigation was conducted by the Grant Parish Sheriff's Department.
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	An arrest was made by the Grant Parish Sheriff's Department. Charges include Computer Tampering, Filing or Maintaining False Public Records, Injuring Public Records, Public Payroll Fraud, and Malfeasance in Office.
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	Charges have been filed .

GRANT PARISH LIBRARY

FINDINGS FRAUD OR MISAPPROPRIATIONS

For the Year Ended December 31, 2024

#	ELEMENT OF FINDING	RESPONSE
14	Has restitution been made or has an insurance claim been filed?	No, at the present time the monetary impact is believed to be insignificant.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	No
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Criminal charges resulted from misrepresentations that were made in connection with audit inquiries and the financial impact was not significant. Based on the nature of these matters, internal controls are not considered applicable. See 2024-006 for further details.
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	Management of the Library has been replaced and the Grant Parish Police Jury has taken over responsibility for the Library's financial reporting and certain administrative task.

APPENDIX A

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Grant Parish Library and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Library (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 period described above. 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.

We were engaged 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 entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
February 27, 2025



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Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	<p>The Library maintains a comprehensive set of policies that address many, but not all, of the items noted. Written policies and procedures include budgeting, payroll, credit cards, travel, ethics and sexual harassment.</p>	<p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, operations will be covered by the Police Jurys written policies and procedures.</p>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
2 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: a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document. b) For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds ¹ , and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. <i>Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds² if those public funds comprised more than</i>	Board minutes were reviewed for the fiscal period. Meetings were typically held semi-monthly. Budget-to-Actual comparison are not included as part of the Board's monthly information.	<i>The results did not included findings or criticisms.</i> Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, financial matters will be addressed at the Policy Jury's monthly meetings. Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, financial matters will be addressed at the Policy Jury's monthly meetings.

¹Proprietary fund types are defined under GASB standards and include enterprise and internal service funds. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary operations that are not required to be budgeted under the Local Government Budget Act.

² R.S. 24:513 (A)(1)(b)(iv) defines public funds.

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<i>10% of the entity's collections during the fiscal period.</i>		
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.	There were no deficient fund balances in the previous report.	<i>The results did not included findings or criticisms.</i>
d) 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.	No findings were observed in the prior year audit report as originally presented.	<i>The results did not included findings or criticisms.</i>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
3 Obtain a listing of client 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 selected each account, and observe that: a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged); b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	<p>A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.</p> <p>Accounts were not reconciled within a 2 month period.</p> <p>No evidence of review was identified.</p> <p>Checks outstanding more than one year totaled \$232. Due to the nominal amount no formal researched has been performed.</p>	<p>Effective January 1, 2025, responsibility for bookkeeping, including bank reconciliations was transferred to the Grant Parish Police Jury.</p> <p>Effective January 1, 2025, responsibility for bookkeeping, including bank reconciliations was transferred to the Grant Parish Police Jury.</p> <p>Effective January 1, 2025, responsibility for bookkeeping, including bank reconciliations was transferred to the Grant Parish Police Jury.</p> <p>Due to the small amount of each outstanding item, performing research would not be cost effective.</p>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 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).	A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
5 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: a) Employees that are responsible for cash collections do not share cash drawers/registers.	<p>A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.</p> <p>Due to the limited staff, cash drawers may be shared by staff.</p>	<p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.</p> <p>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because cash collections are minimal.</p>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) 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.	The bank deposit is prepared by the Library Director or her assistant, who do not collect cash.	<i>The results did not included findings or criticisms.</i>
c) 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.	The general ledger entries are posted by the Library Director or her assistant, who do not collect cash.	<i>The results did not included findings or criticisms.</i>
d) 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 verifies the reconciliation.	The Library Director performs reconciliations. The Director does not collect cash.	<i>The results did not included findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	No evidence of coverage was provided.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when	March 8, 2024 and September 20, 2024 were selected.	

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	No receipts were provided.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	No receipts were provided.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
c. Trace the deposit slip total to the actual deposit per the bank statement.	Deposit slips matched bank statements.	<i>The results did not include findings or criticisms.</i>
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).	Deposits were not made within a single business day.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
e. Trace the actual deposit per the bank statement to the general ledger.	Deposits agreed with amounts reported on the general ledger.	<i>The results did not include findings or criticisms.</i>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 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).	A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
9 For each location selected under #8 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: a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. b) At least two employees are involved in processing and approving payments to vendors. c) 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.		
	Request for purchases are made to one of the office workers who then gives approval to the director and then initial employee who made the request.	<i>The results did not included findings or criticisms.</i>
	The assistant librarian reviews and prepares all invoices for payments. The Library Director then reviews all payments and signs checks. Furthermore, payments in excess of \$5,000 require an additional signature form a member of a board.	<i>The results did not included findings or criticisms.</i>
	Due to the limited size of the staff, it is not practical to limit access to components of the computerized accountant system.	The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all disbursements are reviewed by the board.

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>d) 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.</p>	<p>Payments are typically mailed by the Library Director.</p>	<p><i>The results did not included findings or criticisms.</i></p>
<p>10 For each location selected under #8 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:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>The population was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.</p> <p>A sample of 17 checks totaling, 7,566.34 that were fully documented by supporting documentation. .</p> <p>Testing demonstrated that procedures requiring two signatures when checks exceed a threshold, were circumvented.</p>	<p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.</p> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, payments will be processed using the Police Jury's policies and procedures..</p> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, payments will be processed using the Police Jury's policies and procedures..</p>
<p>11 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</p>	<p>Transactions were authorized and approved by the Library Director.</p>	<p><i>The results did not included findings or criticisms.</i></p>

Grant Parish Library***Statewide Agreed-Upon Procedures******Schedule of Procedures, Results and Managements' Response (Continued)***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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.		

Schedule of Procedures, Results and Managements' Response (Continued)

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Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Using the monthly statements or combined statements selected under #12 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 testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit card transactions for the year totaled \$23,605 and a portion totaling \$4,003 lacked adequate documentation.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. In the future, transactions will be processed using the Police Jury's policies and procedures..

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 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:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. 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 policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.</p> <p>Reimbursements are based on the standard mileage rate.</p> <p>Not Applicable Reimbursements tested were limited to items that were based on per diem.</p> <p>Documentation was on file for each of the five transactions.</p> <p>One of the transactions selected was a reimbursement to the Director and she approved her own reimbursement.</p>	<p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.</p>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
16 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: a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law. b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter). c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment. d. 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 that the invoice and related payment agreed to the terms and conditions of the contract.	<p>A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.</p> <p>Based on an analysis of activity and minutes no contracts for professional services, materials, supplies, leases and construction activities were identified.</p> <p>Based on an analysis of activity and minutes no contracts for professional services, materials, supplies, leases and construction activities were identified.</p> <p>Based on an analysis of activity and minutes no contracts for professional services, materials, supplies, leases and construction activities were identified.</p> <p>Based on an analysis of activity and minutes no contracts for professional services, materials, supplies, leases and construction activities were identified.</p>	<p>Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and: a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). b. Observe that supervisors approved the attendance and leave of the selected employees/officials. c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	An investigation has revealed that attendance, leave and certain training records have been altered by former management. An investigation has revealed that attendance, leave and certain training records have been altered by former management. An investigation has revealed that attendance, leave and certain training records have been altered by former management.	Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the	A listing was obtained, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.	An investigation has revealed that attendance, leave and certain training records have been altered by former management.	
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	N/A – Payroll related items are paid by the Grant Parish Police Jury.	<i>The results did not include findings or criticisms.</i>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	An investigation has revealed that attendance, leave and certain training records have been altered by former management. An investigation has revealed that attendance, leave and certain training records have been altered by former management.	Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	An investigation has revealed that attendance, leave and certain training records have been altered by former management.	Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The Library does not carry any debt.	<i>The results did not include findings or criticisms.</i>
25 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.	There is no debt.	<i>The results did not include findings or criticisms.</i>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 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.	Management asserted that there were no misappropriations, but prior to receiving written representations, the former Library Director was terminated after being arrested for a variety of charges including injuring public records and malfeasance. Due to the nature of the charges, representations were not considered appropriate.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury.
26 Observe that 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.	The flyer is posted at the main branch in Colfax, LA and on the Library's website.	<i>The results did not include findings or criticisms.</i>

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedure and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	We performed the procedure and discussed the results with management.	N/A
b. 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.	We performed the procedure and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedure and discussed the results with management.	N/A
28 Randomly select 5 terminated employees (or	We performed the procedure and discussed	N/A

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	the results with management.	
29 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 ³ . The requirements are as follows: 1. Hired before June 9, 2020 - completed the training; and 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	We performed the procedure and discussed the results with management.	N/A

³ While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

Grant Parish Library

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
30 Using the 5 randomly selected employees/officials from procedure #16 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.	An investigation has revealed that attendance, leave and certain training records have been altered by former management.	Based on an investigation performed by the Grant Parish Sheriff's Office, the former Director has been arrested
31 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).	No policy appears on the website.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. This will bring the Library employees under the Police Jury's personnel policies.
32 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: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	Based on discussions with management no report was available.	Effective January 1, 2025, responsibility for the Library's fiscal operations were transferred to the Grant Parish Police Jury. This will bring the Library employees under the Police Jury's personnel policies.