

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT No. 1**  
**ALBANY, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

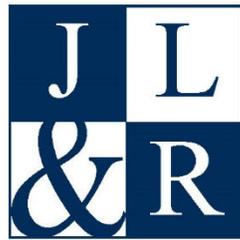
**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

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

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## Independent Auditor's Report

To the Board of Commissioners  
Livingston Parish Fire Protection District No. 1  
Albany, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 1 (hereinafter referred to as the "District"), a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District, as of December 31, 2023, 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 24 through 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

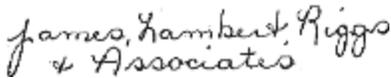
Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying Schedule of Compensation Paid to Board Members and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation Paid to Board Members and the Schedule of Compensation, Benefits, and Other Payments to Agency Head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2024, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

May 3, 2024

# Basic Financial Statements

## Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2023**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 656,650
Ad Valorem Taxes Receivable, Net of Uncollectible Allowance	317,386
State Revenue Sharing Receivable	16,847
Prepaid Insurance	10,483
<b>Total Current Assets</b>	<u>1,001,366</u>
 Capital Assets	
Land	17,000
Capital Assets, Net	1,145,227
<b>Total Capital Assets</b>	<u>1,162,227</u>
 <b>Total Assets</b>	 <u>2,163,593</u>
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable	2,280
Other Current Liabilities	977
Intergovernmental Payable	13,793
Payroll Liabilities	593
Accrued Interest	3,062
Lease Liability, Current Portion	42,579
<b>Total Current Liabilities</b>	<u>63,284</u>
 Long-Term Liabilities	
Lease Liability, Long-Term Portion	135,381
<b>Total Long-Term Liabilities</b>	<u>135,381</u>
 <b>Total Liabilities</b>	 <u>198,665</u>
 <b>Net Position</b>	
Net Investment in Capital Assets	984,267
Unrestricted	980,661
<b>Total Net Position</b>	<u>\$ 1,964,928</u>

The accompanying notes are an integral part of this statement.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Statement B**

**Statement of Activities**  
**For the Year Ended December 31, 2023**

	General Expenses	Charges for Services	Program Revenues Operating Grants & Contributions	Net (Expense) Revenue and Change in Net Position Governmental Activities
<b>Governmental Activities</b>				
General Government				
Public Safety	\$ 387,764	\$ -	\$ 7,200	\$ (380,564)
Interest on Long-Term Debt	6,359	-	-	(6,359)
Total Governmental Activities	\$ 394,123	\$ -	\$ 7,200	(386,923)
<b>General Revenues</b>				
Ad Valorem Tax Revenue				356,389
State Revenue Sharing				26,256
Fire Insurance Premium Rebate				79,340
Donations				20,000
Insurance Reimbursement				19,340
Interest Income				27,824
<b>Total General Revenues</b>				529,149
<b>Change in Net Position</b>				142,226
<b>Net Position - Beginning of the Year</b>				1,822,702
<b>Net Position - End of the Year</b>				\$ 1,964,928

The accompanying notes are an integral part of this statement.

# Basic Financial Statement

## Fund Financial Statements

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement C**

**Governmental Fund – Balance Sheet  
December 31, 2023**

	General Fund	Total
<b>Assets</b>		
Cash and Cash Equivalents	\$ 656,650	\$ 656,650
Ad Valorem Taxes Receivable, Net of Uncollectible Allowances	317,386	317,386
State Revenue Sharing Receivable	16,847	16,847
Total Assets	\$ 990,883	\$ 990,883
 <b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable	\$ 2,280	\$ 2,280
Other Current Liabilities	977	977
Pension Payable	13,793	13,793
Payroll Liabilities	593	593
Total Liabilities	17,643	17,643
 Fund Balance:		
Unassigned	973,240	973,240
Total Fund Balance	973,240	973,240
 <b>Total Liabilities and Fund Balance</b>	 \$ 990,883	 \$ 990,883

The accompanying notes are an integral part of this statement.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2023**

<b>Total Fund Balance, Governmental Fund (Statement C)</b>	\$	973,240
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Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation		1,162,227
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Prepaid insurance is not available to pay for current-period expenditures and, therefore, is not reported in the funds.		10,483
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Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Lease Liability, Current Portion		(42,579)
Lease Liability, Long-Term Portion		(135,381)
Accrued Interest		(3,062)

<b>Net Position of Governmental Activities (Statement A)</b>	\$	<u><u>1,964,928</u></u>
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The accompanying notes are an integral part of this statement.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Statement E**

**Statement of Governmental Fund Revenues, Expenditures, and  
Change in Fund Balance  
For the Year Ended December 31, 2023**

	General Fund	Total
<b>Revenues</b>		
Ad Valorem Tax Revenue	\$ 356,389	\$ 356,389
State Revenue Sharing	26,256	26,256
Fire Insurance Premium Rebate	79,340	79,340
Supplemental Pay Income	7,200	7,200
Donations	20,000	20,000
Insurance Reimbursement	19,340	19,340
Interest Income	27,824	27,824
<b>Total Revenues</b>	536,349	536,349
<b>Expenditures</b>		
Public Safety		
Bank Charges	683	683
Contract Labor	1,200	1,200
Dues & Subscriptions	3,317	3,317
Fire Prevention	1,351	1,351
Gas & Oil	14,430	14,430
Insurance	47,829	47,829
Payroll Taxes	7,229	7,229
Pension Expense	13,792	13,792
Professional Services	13,125	13,125
Pest Control	430	430
Repairs and Maintenance	55,873	55,873
Salaries	87,306	87,306
Salaries, Supplemental Pay	7,200	7,200
Supplies	8,107	8,107
Training	2,353	2,353
Telephone and Utilities	16,896	16,896
Uniforms	728	728
Capital Outlay	113,127	113,127
Debt Service:		
Lease Principal	41,365	41,365
Lease Interest	6,436	6,436
<b>Total Expenditures</b>	442,777	442,777
<b>Net Change in Fund Balance</b>	93,572	93,572
<b>Fund Balance - Beginning of the Year</b>	879,668	879,668
<b>Fund Balance - End of the Year</b>	\$ 973,240	\$ 973,240

The accompanying notes are an integral part of this statement.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement F**

**Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and  
Change in Fund Balance of Governmental Funds To the Statement of Activities  
For the Year Ended December 31, 2023**

<b>Net Change in Fund Balance, Governmental Fund (Statement E)</b>	\$	93,572
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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 these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for Capital Assets:		
Capital Outlay		113,127
Less:		
Current Year Depreciation		(106,420)

Government Funds expense insurance payments when paid. In the Statement of Activities, only the portion applicable to the current year is expensed and the remaining is recorded as prepaid expense.

Prior Year Prepaid Insurance		(9,978)
Current Year Prepaid Insurance		10,483

Payment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Repayments of Lease Liability		41,365
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Accrued interest expense on long-term debt is reported in the government-wide statements of activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest is not reported as expenditures in government funds.

Change in Accrued Interest Payable		77
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<b>Change in Net Position of Governmental Activities (Statement B)</b>	\$	<u>142,226</u>
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The accompanying notes are an integral part of this statement.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**Introduction**

Livingston Parish Fire Protection District No. 1, (the “District”), was created by an ordinance of the Livingston Parish Council for the purpose of acquiring, maintaining, and operating buildings, machinery, water tanks, water hydrants, water lines, and any other things necessary to provide proper fire prevention and control of the property within the District. The District operates under the direction of a five-member board appointed – 2 members appointed by the Livingston Parish Council, 2 members appointed by the Town of Albany and 1 member appointed by the four board members.

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

GASB Statement No. 14, *The Financial Reporting Entity*, as amended, establishes criteria for determining the reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District is considered a component unit of the Livingston Parish Council. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended within those financial statements or separately reported as a discrete component unit. Under provisions of this statement, there are no component units of the District.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management’s Discussion and Analysis, for State and Local Governments*, as amended. GASB Statement No. 34 established standards for financial reporting, with presentation requirements originally including a Statement of Net Position (or balance sheet), and a Statement of Activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The District has also adopted the provisions of GASB Statement No. 33, *Accounting and Financially Reporting for Nonexchange Transactions*, that requires capital contributions to the District to be presented as a change in net position. Management has elected to omit the Management’s Discussion and Analysis.

GASB Statement No. 63, *Financially Reporting of Deferred Outflows, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement No. 4 identifies net position as the residual of all other elements presented in a statement of financial position.

This statement amends the net asset reporting requirements in GASB Statement No. 34, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Note 1K – Net Position and Fund Balance*.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

The District did not have any deferred outflows or deferred inflows of resources at December 31, 2023.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, a primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any business-type activities and reports only governmental activities. The District has no component units.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grant contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements. The District reports one governmental fund – the General Fund.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days at the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if they are measurable and available. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Substantially all other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for and reports all financial resources of the general government, except those required to be accounted for in another fund (none in the current year).

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) program-specific operating grants and contributions; and, 3) program-specific capital grants and contributions. Internally dedicated resources, if any, are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

When restricted, committed, assigned, or unassigned fund balances are available for use, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**D. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-15. The budget is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP). The major requirements of the Local Government Budget Act are summarized as follows:

1. The District adopts a budget each year for the General Fund.
2. The District's Fire Chief prepares a proposed budget and submits it to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal.
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 5, 2022.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 4, 2023.
5. Formal budgetary integration is employed as a management control device.

**E. Cash, Cash Equivalents, and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District may invest in United States bonds, treasury notes, or certificates.

In accordance with state law, the District limits its investments to those allowed under R.S. 33:2955. Certificates of deposit are classified as investments if their original maturities exceed 90 days. Investments are reported at fair market. The District does not have a formal investment policy.

**F. Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased. The District did not have inventory at year-end December 31, 2023.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**G. Prepaid Items**

The District recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**H. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$500 or more capitalizing capital assets. Capital assets are recorded in the Statement of Net Position and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	20 - 40 Years
Equipment	5 - 20 Years
Vehicles	5 - 15 Years

**I. Pension Plans**

The District is not a member of any retirement system, but is a member of the social security system.

**J. Compensated Absences**

The District does not pay for vacation or sick leave, and, as a result, has no liability for compensated absences at December 31, 2023.

**K. Net Position and Fund Balance**

GASB Statement No. 34 required classification of net assets into three separate components. GASB Statement No. 63 revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position** – The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisitions, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component as the unspent amount.

- **Restricted Component of Net Position** – The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- **Unrestricted Component of Net Position** – The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, for the year ended December 31, 2011. As such, fund balances of governmental funds are classified as follows:

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for the specific purposes determined by a formal vote of the Board, which is the highest level of decision-making authority for the District.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes based on the discretion of the Board.
- **Unassigned.** These are amounts that have not been assigned to other funds and amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. Also, within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed or assigned for those purposes.

**L. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**M. Estimates**

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

**N. Reconciliation of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balance and the government-wide Statement of Activities presented in Statement F of the basic financial statements.

**2. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>
General Fund	10.000 Mills	\$ 359,872

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year are billed to taxpayers and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2023, the District levied 10.000 mills for a total tax levy of \$359,872 on taxable property valuation totaling \$35,987,240.

**3. Cash and Cash Equivalents**

At December 31, 2023, the District has deposits (book balances) as follows:

Demand Deposits	\$ 73,356
Louisiana Asset Management Pool (LAMP)	<u>583,294</u>
Total Cash and Cash Equivalents	<u><u>\$ 656,650</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

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.

Custodial credit risk as it relates to cash deposits is the risk that in the event of bank failure, the government's deposits may not be returned. At December 31, 2023, the District has \$78,823 in demand deposits (collected bank balances other than LAMP). The demand deposits are secured from risk by \$78,823 of federal deposit insurance. The District does not have a custodial credit risk policy.

#### **4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name

In accordance with GASB Codification Section I50.165, the investment in LAMP at December 31, 2023, is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value, and has been categorized as cash equivalents. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

LAMP is subject to the regulator oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

1. Credit risk: LAMP is rated AAA by Standard and Poor's
2. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment pool, not the securities that make up the pool; therefore, no disclosure is required.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement per paragraph 15 of the GASB Statement No. 40. However, LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments, as provided by LAMP, is 71 days as of December 31, 2023.
5. Foreign currency risk: Not applicable to 2a7-like pools.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with SEC as an investment company. LAMP, Inc. issues an annual publicly available financial report that includes financial statements and required supplementary information for LAMP, Inc. That report may be obtained by calling (800) 249-5267.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**5. Receivables**

The governmental funds receivables are all current at December 31, 2023 and consist of the following:

	<b>General Fund</b>	<b>Total</b>
Ad Valorem Taxes	\$ 325,586	\$ 325,586
State Revenue Sharing	16,847	16,847
Subtotal	342,433	342,433
Allowance for Uncollectible Accounts	(8,200)	(8,200)
<b>Accounts Receivable, Net</b>	<b>\$ 334,233</b>	<b>\$ 334,233</b>

**6. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2023 for governmental activities are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities Capital Assets:</b>				
Capital Assets Not Depreciated:				
Land	\$ 17,000	\$ -	\$ -	\$ 17,000
Total Capital Assets Not Being Depreciated:	17,000	-	-	17,000
Capital Assets Being Depreciated				
Buildings	888,435	26,675	-	915,110
Equipment	304,588	86,452	-	391,040
Vehicles	1,271,542	-	-	1,271,542
Total Other Capital Assets	2,464,565	113,127	-	2,577,692
Less: Accumulated Depreciation for:				
Buildings and Improvements	(373,078)	(26,536)	-	(399,614)
Equipment	(231,015)	(21,498)	-	(252,513)
Vehicles	(721,952)	(58,386)	-	(780,338)
Total Accumulated Depreciation	(1,326,045)	(106,420)	-	(1,432,465)
Total Capital Assets Being Depreciated, Net	1,138,520	6,707	-	1,145,227
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$ 1,155,520</b>	<b>\$ 6,707</b>	<b>\$ -</b>	<b>\$ 1,162,227</b>

Depreciation expense is charged to public safety for \$106,420.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2023**

**7. Leases**

The District entered into a finance purchase agreement for the purchase of a freightliner tanker pumper for \$300,000 in July 2020. Lease payments are reflected as debt expenditures at the government fund reporting level. At December 31, 2023, the District has \$65,000 of accumulated depreciation on the pumper. The following is a summary of long-term debt transactions of the District for the year ended December 31, 2023:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
\$300,000 Lease Liability	\$ 219,325	\$ -	\$ (41,365)	\$ 177,960	\$ 42,579
	<u>\$ 219,325</u>	<u>\$ -</u>	<u>\$ (41,365)</u>	<u>\$ 177,960</u>	<u>\$ 42,579</u>

\$300,000 lease obligation dated July 6, 2020, with Republic First National Corporation, with interest at 2.918%, payable in annual installments of principal and interest totaling \$47,801 through May 01, 2027.

\$ 177,960

The following is a schedule by years of the future minimum lease payments with the present value of the net minimum lease payments as of December 31, 2023:

Year Ending December 31,	Principal Payment	Interest Portion	Total
2024	\$ 42,579	\$ 5,222	\$ 47,801
2025	43,828	3,973	47,801
2026	45,115	2,686	47,801
2027	46,438	1,363	47,801
	<u>\$ 177,960</u>	<u>\$ 13,244</u>	<u>\$ 191,204</u>

**8. Risk Management**

The District is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The District maintains commercial insurance policies for the claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies.

**9. Contingent Liabilities**

The District was not involved in any outstanding litigation or claims at December 31, 2023.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2023**

**10. On-Behalf Payments for Fringe Benefits and Salaries**

For the fiscal year ended December 31, 2023 the State of Louisiana made on behalf payments in the form of supplemental pay to the District's firefighters. In accordance with GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the District recorded \$7,200 of on-behalf payments as revenue and as an expenditure in the General Fund.

**11. Property Tax Abatement**

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state incentive program, which offers an attractive tax incentive for manufacturers who make a commitment to jobs and payroll in the state. With approval by the Board of Commerce and local governmental entities, the program provides an 80% property tax abatement for an initial term of five years and the option to renew for five additional years at 80% property tax abatement on a manufacturer's qualifying capital investment related to the manufacturing process in the state. For the 2023 calendar year, approximately \$1,195 of the District's ad valorem tax revenues were abated by the state of Louisiana through this program.

**12. Subsequent Events**

Subsequent events have been evaluated by management through May 3, 2024, the date financial statements were available for issuance. No events require disclosure in the financial statements for the year ending December 31, 2023.

Required Supplemental Information:  
Budgetary Comparison Schedule

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual Governmental Funds – General Fund**  
**For the Year Ended December 31, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Var. Favorable (Unfavorable)</u>
<b>Revenues</b>				
Ad Valorem Tax Revenue	\$ 298,000	\$ 303,000	\$ 356,389	\$ 53,389
State Revenue Sharing	24,000	25,500	26,256	756
Fire Insurance Premium Rebate	47,000	79,300	79,340	40
Supplemental Pay Income	6,000	6,000	7,200	1,200
Donations	5,000	20,000	20,000	-
Insurance Reimbursement	-	19,340	19,340	-
Interest Income	1,000	26,500	27,824	1,324
Total Revenues	<u>381,000</u>	<u>479,640</u>	<u>536,349</u>	<u>56,709</u>
<b>Expenditures</b>				
Public Safety				
Bank Charges	1,000	1,000	683	317
Contract Labor	1,200	1,200	1,200	-
Dues & Subscriptions	6,600	4,000	3,317	683
Fire Prevention	2,500	2,500	1,351	1,149
Gas & Oil	15,000	15,000	14,430	570
Insurance	50,000	50,000	47,829	2,171
Payroll Taxes	7,500	7,500	7,229	271
Pension Expense	12,000	12,000	13,792	(1,792)
Pest Control	800	800	430	370
Professional Services	13,500	13,500	13,125	375
Repairs & Maintenance	26,300	43,835	55,873	(12,038)
Salaries	92,000	92,000	87,306	4,694
Salaries, Supplemental Pay	6,000	6,000	7,200	(1,200)
Supplies	10,000	10,200	8,107	2,093
Training	11,500	11,500	2,353	9,147
Telephone and Utilities	16,900	19,300	16,896	2,404
Uniforms	4,000	4,000	728	3,272
Capital Outlay	100,000	120,000	113,127	6,873
Debt Service:				
Lease Principal	41,365	41,365	41,365	-
Lease Interest	6,436	6,440	6,436	4
Total Expenditures	<u>424,601</u>	<u>462,140</u>	<u>442,777</u>	<u>19,363</u>
<b>Net Change in Fund Balance</b>	(43,601)	17,500	93,572	76,072
<b>Fund Balance:</b>				
Beginning of the Year	<u>750,332</u>	<u>879,668</u>	<u>879,668</u>	<u>-</u>
End of the Year	<u>\$ 706,731</u>	<u>\$ 897,168</u>	<u>\$ 973,240</u>	<u>\$ 76,072</u>

See auditor's report.

## Other Supplemental Information

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Schedule 2**

**Schedule of Compensation Paid to Board Members  
For the Year Ended December 31, 2023**

<u>Name and Title</u>	<u>Address</u>	<u>Compensation Received</u>
Benton Morgan, President (Parish Appointment)	35395 Ernest Stilley Road Independence, LA 70443	\$ -
Rodney Russell, Board Member (Board Appointment)	Post Office Box 454 Albany, LA 70711	-
James Chisholm, Board Member (Town of Albany Appointment)	30500 Brent Alan Street Albany, LA 70711	-
Derwin Miley, Vice-President (Town of Albany Appointment)	Post Office Box 582 Albany, LA 70711	-
Alesia Stilley Vicari, Board Member (Parish Appointment)	Post Office Box 1054 Albany, LA 70711	-
		\$ -

See auditor's report.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Schedule 3**

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

**Agency Head Name: Joe Foster, Fire Chief**

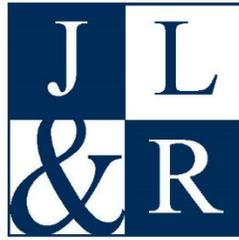
<u>Purpose</u>	<u>Amount</u>
Salary	\$ 30,000
State Supplemental Pay	7,200
Dues	175
	<u>\$ 37,375</u>

See accompanying notes and auditor's report.

**Other Independent Auditor's Reports and  
Findings and Recommendations**

Dennis E. James, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA  
Megan E. Lynch, CPA  
B. Jacob Steib, CPA

Lyle E. Lambert, CPA  
Lauren Kimble Smith, CPA



**JAMES  
LAMBERT RIGGS  
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Member of  
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Society of Louisiana CPAs

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 Commissioners  
Livingston Parish Fire Protection District No. 1  
Albany, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 1 (hereinafter referred to as the "District"), as of for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 3, 2024.

**Report on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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 may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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

Livingston Parish Fire Protection District No. 1  
Albany, Louisiana

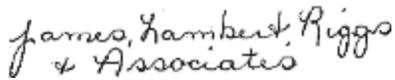
not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Livingston Parish Fire Protection District No. 1’s Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District’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.



James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

May 3, 2024

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

Schedule of Findings, Recommendations, and Responses  
For the Year Ended December 31, 2023

We have audited, 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, the financial statements of the governmental activities and the general fund of the Livingston Parish Fire Protection District No. 1 as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated May 3, 2024. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I – Summary of Auditor’s Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness	<u>  X  </u>	Yes	<u>      </u>	No
Significant Deficiencies	<u>      </u>	Yes	<u>  X  </u>	No

Compliance:

Compliance Material to the Financial Statements	<u>      </u>	Yes	<u>  X  </u>	No
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2. Management Letter

Was a management letter issued?	<u>      </u>	Yes	<u>  X  </u>	No
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Section II Financial Statement Findings

**Internal Control over Financial Reporting**

**2024-001 – Lack of Written Policies and Procedures for Fiscal Controls**

**Condition:**

During our audit and review of the District, we noted that the District lacked written policies and procedures over all significant areas of fiscal controls that have been recommended by the Louisiana Legislative Auditor’s Checklist of Best Practices in Government.

**Criteria:**

Written policies and procedures that require employees to follow specific procedures designed to provide strong effective fiscal controls should be developed in order for management and employees to prevent or detect errors or irregularities in a timely manner and to adopt policies recommended by the Louisiana Legislative Auditor’s Checklist of Best Practices in Government.

**Cause:**

The cause of this condition appears to be that the District has existing policies and procedures that they follow, but they have not had the Board formally adopt them in writing.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

Schedule of Findings, Recommendations, and Responses  
For the Year Ended December 31, 2023

**Potential Effect of Condition:**

The failure to adopt strong, effective written policies and procedures for fiscal controls and require employees to adhere to these written policies and procedures creates an environment in which errors or irregularities could occur and not be detected timely. Additionally, this could result in the District being in noncompliance with laws and regulations.

**Recommendation:**

We recommend the District prepare a comprehensive written policy for fiscal controls and incorporate the policies and procedures recommended by the Louisiana Legislative Auditor's Checklist of Best Practices in Government and have these policies adopted by the District's Board.

**Management's Response:**

See management's response.

**Compliance and Other Matters**

None

**Livingston Parish Fire Protection District No. 1**

Post Office Box 1391  
Albany, Louisiana 70711-1391

Benton Morgan Chairman  
Derwin Miley Vice Chairman  
Rodney Russell

Joe Foster, Fire Chief

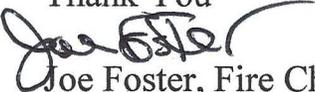
Alisa Vicari  
James Chisholm  
Nicole McMorris Secretary

James Lambert Riggs & Associates,

We would like to thank you for your services provided for our Annual Financial Statements As Of and For The Year Ended December 31,2023.

After reviewing the report we are in agreement with the information that was provided. Also we will start work on making recommendations that the auditor made.

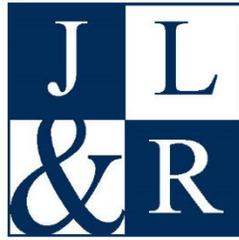
Thank You

  
Joe Foster, Fire Chief

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 1**  
**STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Dennis E. James, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA  
Megan E. Lynch, CPA  
B. Jacob Steib, CPA

Lyle E. Lambert, CPA  
Lauren Kimble Smith, CPA



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Society of Louisiana CPAs

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. Brenton Morgan, President  
Livingston Parish Fire Protection District No. 1  
P.O. Box 1391  
Albany, Louisiana 70711

Louisiana Legislative Auditor  
Baton Rouge, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Livingston Parish Fire Protection District No. 1 (the "District")'s management is responsible for those C/C areas identified in the SAUPs.

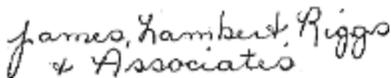
The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are detailed in Schedule "A."

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

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

May 3, 2024

***Written Policies and Procedures***

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- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
    - **Results:** The District does not have a written policy on Budgeting.
  - ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
    - **Results:** The District does not have a written policy on Purchasing.
  - iii. ***Disbursements***, including processing, reviewing, and approving.
    - **Results:** The District does not have a written policy on Disbursements.
  - iv. ***Receipts / Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
    - **Results:** The District does not have a written policy on Receipts / Collections.
  - v. ***Payroll / Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
    - **Results:** The District does not have a written policy on Payroll / Personnel.
  - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
    - **Results:** The District does not have a written policy on Contracting.
  - vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
    - **Results:** The District does not have a written policy on Travel and Expense Reimbursement.

- viii. ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- **Results:** The District does not have a written policy on Credit Cards.
- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- **Results:** The District does not have a written policy on Ethics.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure / EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **Results:** The District does not have a written policy on Debt Service.
- xi. ***Information Technology Disaster Recovery / Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing / verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches / updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- **Results:** The District does not have a written policy on Information Technology Disaster Recovery / Business Continuity.
- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
- **Results:** The District does not have a written policy on Prevention of Sexual Harassment.

#### ***Board or Finance Committee***

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- A. Obtain and inspect the board / finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board / finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- **Results:** No exceptions were noted as a result of the above listed procedures.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - **Results:** No exceptions were noted as a result of the above listed procedures.
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - **Results:** No exceptions were noted as a result of the above listed procedures.
- iv. Observe whether the board / finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.
  - **Results:** No exceptions were noted as a result of the above listed procedures.

### ***Bank Reconciliations***

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- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
    - **Results:** No exceptions were noted as a result of the above listed procedures.

Collections (excluding electronic funds transfers)

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

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - **Results:** No exceptions were noted as a result of the above listed procedures.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - **Results:** For both deposits, a copy of the deposit slips were not maintained to complete this step.
- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - **Results:** For both deposits there is no documentation to determine if this step was completed or not.
- v. Trace the actual deposit per the bank statement to the general ledger.
  - **Results:** No exceptions were noted as a result of the above listed procedures.

*Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under #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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. At least two employees are involved in processing and approving payments to vendors.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - iii. The employee responsible for processing payments is prohibited from adding / modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - iv. Either the employee / official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
    - **Results:** No exceptions were noted as a result of the above listed procedures.

- v. Only employees / officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- C. For each location selected under #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:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial / date, electronic logging) of segregation of duties tested under #9, as applicable.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and / or account for testing that does include electronic disbursements.

- **Results:** One of the selected non-payroll-related electronic disbursements was not approved by the required number of authorized signers.

#### Credit Cards / Debit Cards / Fuel Cards / P-Cards

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- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

- **Results:** No exceptions were noted as a result of the above listed procedures.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit / debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported).
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
- C. 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 it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business / public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.
- **Results:** Six of the ten randomly selected transactions did not have an itemized receipt that identifies precisely what was purchased.

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

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms / prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
    - **Results:** No exceptions were noted as a result of the above listed procedures.

iii. Observe each reimbursement is supported by documentation of the business / public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1h.

- **Results:** No exceptions were noted as a result of the above listed procedures.

iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

- **Results:** No exceptions were noted as a result of the above listed procedures.

### Contracts

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A. Obtain from management a listing of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

- **Results:** No exceptions were noted as a result of the above listed procedures.

ii. Observe whether the contract was approved by the governing body / board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

- **Results:** No exceptions were noted as a result of the above listed procedures.

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).

- **Results:** No exceptions were noted as a result of the above listed procedures.

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

- **Results:** No exceptions were noted as a result of the above listed procedures.

***Payroll and Personnel***

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries / pay rates in the personnel files.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #16 above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - iv. Observe the rate paid to the employees or officials agree to the authorized salary / pay rate found within the personnel file.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations, and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.
- **Results:** No exceptions were noted as a result of the above listed procedures.

***Ethics***

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- A. Using the 5 randomly selected employees / officials from “Payroll and Personnel” procedure #9A obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates that each employee / official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
  - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable.
    - **Results:** No exceptions were noted as a result of the above listed procedures.
- B. Inquire and / or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
- **Results:** No exceptions were noted as a result of the above listed procedures.

***Debt Service***

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- A. Obtain a listing of bonds / notes and other debt instruments issued during the fiscal period and management’s representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- **Results:** No exceptions were noted as a result of the above listed procedures.
- B. Obtain a listing of bonds / notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond / note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
- **Results:** No exceptions were noted as a result of the above listed procedures.

***Fraud Notice***

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- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- **Results:** No exceptions were noted as a result of the above listed procedures.

B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

- **Results:** No exceptions were noted as a result of the above listed procedures.

***Information Technology Disaster Recovery / Business Continuity***

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A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if 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.

- **Results:** We performed the procedure and discussed the results with management.

ii. Obtain and inspect the entity’s most recent documentation that it has tested / verified that its backups can be restored (if no written documentation, then inquire of personnel responsible for testing / verifying backup restoration) and observe evidence that the test / verification was successfully performed within the past 3 months.

- **Results:** We performed the procedure and discussed the results with management.

iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

- **Results:** We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or 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.

- **Results:** We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees / officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees / officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

- **Results:** We performed the procedure and discussed the results with management.

***Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees / officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee / official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- **Results:** None of the 5 randomly selected employees / officials completed an hour of sexual harassment during the calendar year.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- **Results:** The District does not have a written policy on sexual harassment, so nothing has been posted.
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
    - **Results:** The District did not complete the annual sexual harassment report for the current fiscal period.
  - ii. Number of sexual harassment complaints received by the agency;
    - **Results:** The District did not complete the annual sexual harassment report for the current fiscal period.
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
    - **Results:** The District did not complete the annual sexual harassment report for the current fiscal period.
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
    - **Results:** The District did not complete the annual sexual harassment report for the current fiscal period.
  - v. Amount of time it took to resolve each complaint.
    - **Results:** The District did not complete the annual sexual harassment report for the current fiscal period.

**Livingston Parish Fire Protection District No. 1**

Post Office Box 1391  
Albany, Louisiana 70711-1391

Benton Morgan Chairman  
Derwin Miley Vice Chairman  
Rodney Russell

Joe Foster, Fire Chief

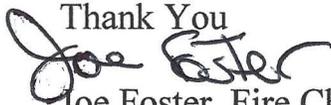
Alisa Vicari  
James Chisholm  
Nicole McMorris Secretary

James Lambert Riggs & Associates,

We would like to thank you for your services provided for our Statewide Agreed Upon Procedures Engagement For The Year Ended December 31,2023.

After reviewing the report we are in agreement with the information that was provided. Also we will start work on making recommendations that the auditor made.

Thank You

A handwritten signature in black ink that reads "Joe Foster". The signature is written in a cursive, flowing style with a large initial "J".

Joe Foster, Fire Chief