

**Basic Financial Statements
And Independent Accountants' Review Report
Boeuf River Soil and Water Conservation District
Rayville, Louisiana
June 30, 2023**

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Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
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NICHOLAS J. LANGLEY
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ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

To the Board of Commissioners
Boeuf River Soil and Water Conservation District
Rayville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities each major fund, and the aggregate remaining fund information of the Boeuf River Soil and Water Conservation District of Rayville, Louisiana ("the District"), as of and for the year ended June 30, 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of the Boeuf River Soil and Water Conservation District of Rayville, Louisiana, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 19 and 20 be presented to supplement the basic financial statements. Such information, although not a required 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. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

A handwritten signature in blue ink that reads "Lyle W. Williams, CPA". The signature is written in a cursive style.

Lake Charles, Louisiana
December 29, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)**

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA
Statement of Net Position
June 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 101,870
Accounts Receivable	9,634
Prepaid assets	1,194
Certificates of deposit	<u>163,598</u>
Total Assets	<u><u>\$ 276,296</u></u>
 LIABILITIES	
Accrued compensated absences	<u>11,361</u>
Total Liabilities	11,361
 NET POSITION	
Restricted	11,987
Unrestricted	<u>252,948</u>
Total Net Position	<u><u>264,935</u></u>
Total Liabilities and Net Position	<u><u>\$ 276,296</u></u>

See Independent Accountants' Review Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 235,320	\$ -	\$ -	\$ (235,320)
Total Governmental Activities	\$ 235,320	\$ -	\$ -	(235,320)

General revenues:	
NACD	49,337
Feral	11,910
Farm bill	40,210
State funds	80,252
Water quality (319)	29,453
PSS	42,672
Interest income	356
Total general revenues	254,190

Change in net position 18,870

Net position at beginning of year 246,065

Net position end of year \$ 264,935

See Independent Accountants' Review Report.

FUND FINANCIAL STATEMENTS

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Balance Sheet-Governmental Funds
June 30, 2023**

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<u>ASSETS</u>			
Cash and cash equivalents	\$ 90,383	\$ 11,487	\$ 101,870
Accounts Receivable	9,634	-	9,634
Prepaid assets	694	500	1,194
Certificates of deposit	163,598	-	163,598
TOTAL ASSETS	264,309	11,987	276,296
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Fund Equity:</u>			
Restricted	-	11,987	11,987
Unrestricted	264,309	-	264,309
Total Fund Equity	264,309	11,987	276,296
TOTAL LIABILITIES AND FUND EQUITY	\$ 264,309	\$ 11,987	\$ 276,296
Fund Balance of governmental fund			\$ 276,296
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:			
Compensated absences payable			(11,361)
Net Position of governmental activities			\$ 264,935

See Independent Accountants' Review Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2023**

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2023
<u>REVENUES</u>			
Intergovernmental Revenue:			
NACD	\$ -	\$ 49,337	\$ 49,337
Feral	-	11,910	11,910
Farm bill	40,210	-	40,210
State funds	80,252	-	80,252
Water quality (319)	-	29,453	29,453
PSS	-	42,672	42,672
Other Revenue:			
Interest income	356	-	356
Total Revenues	120,818	133,372	254,190
<u>EXPENDITURES</u>			
Operating:			
Personal services	94,097	70,097	164,194
Travel	2,025	-	2,025
Operating services	5,840	1,142	6,982
Supplies	569	-	569
Equipment	-	5,638	5,638
USDA watershed	-	55,737	55,737
Maintenance & repairs	175	-	175
Total Expenditures	102,706	132,614	235,320
Excess of revenues over expenditures	18,112	758	18,870
Fund Balances-Beginning, as previously stated	234,836	11,229	246,065
Prior period adjustment	11,361	-	11,361
Fund Balances-Beginning, restated	246,197	11,229	257,426
Unreserved Fund Balances-Ending	\$ 264,309	\$ 11,987	\$ 276,296
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 18,870
Amounts reported for governmental activities in the Statement of Activities is different because:			
There are no significant differences in the current year.			-
Change in net position of governmental activities			\$ 18,870

See Independent Accountants' Review Report.

BOEUF SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2023

INTRODUCTION

The Boeuf Soil and Water Conservation District, "District" was created by and in accordance with provisions of Louisiana Revised Statute (LSA-R.S.) 3:1201 and serves citizens within the boundaries of Boeuf Parish of the State of Louisiana. The purpose of the District is to provide for the conservation of the soil and soil resources of their district, to control and prevent soil erosion and floodwater and sediment damages, and for furthering the conservation, development, utilization, and disposal of water. The District is to also preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wildlife, protect public lands, and protect and promote the health, safety, and general welfare of the people of their district.

The governing authority of each district shall consist of five supervisors who shall be landowners or farm operators and qualified voters within the state. Three of the supervisors will be elected within the district on the second Saturday in June each year and the other two are appointed by the State Soil and Water Conservation District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Boeuf Soil and Water Conservation District have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999; Statement 63, *Financial Reporting of Deferred Outflows of Resources, and Net Position* and Statement 65, *Items Previously Reported as Assets and Liabilities*. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

The significant accounting policies established in GAAP and used by the Boeuf Soil and Water Conservation District are discussed below.

A. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. For financial reporting purposes, in conformance with GASB Statement No. 14, the District includes all funds that are within the oversight responsibility of the Boeuf Soil and Water Conservation District. Based on consideration of the foregoing criteria, the Boeuf Soil and Water Conservation District is deemed to be a separate reporting entity.

B. BASIS OF PRESENTATION

The Boeuf Soil and Water Conservation District's basic financial statements consists of government- wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

BOEUF SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non- exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance- related legal and contractual provisions. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as the fund balance. In general, the fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District has two funds, the General Fund and a Special Revenue Fund which are considered its major funds.

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, transfers of assets, deferred outflows of resources, liabilities, and deferred inflows of resources—are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

BOEUF SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING (continued)

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

D. ASSETS, LIABILITIES, AND EQUITY

Cash and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. The cash includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law (LSA R.S. 33:2955), the District may deposit funds with a fiscal agent organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, local governments may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana.

Receivables / Payables

Receivables consist of all revenues earned at year-end and not yet received. Major receivables for the governmental activities are related to intergovernmental revenue. All receivables are current and therefore due within one year. Allowances are reported when accounts are proven to be uncollectible. There are no allowances reported.

Payables consist of necessary and ordinary expenses of the Fund.

Compensated Absences

The cost of leave privileges is recognized as current year expenditure in the general fund when the leave is actually taken. The cost of leave privileges not requiring current resources is reflected in the government-wide financial statements. At June 30, 2023, employees of the District's office have accumulated \$11,361.

BOEUF SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND EQUITY (continued)

Equity Classifications

Net Position

The District classifies net position in the government-wide financial statements, as follows:

- *Net investment in capital assets* – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- *Restricted net position* – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- *Unrestricted net position* – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

The District's policy is to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balances

In accordance with GASB 54, the district classifies fund balances in governmental funds as follows:

- *Nonspendable* – Amounts that are not in spendable form (such as prepaid expenses) because they are legally and contractually required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained by the District itself. To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the action to remove or change the constraint.
- *Assigned* – Amounts the District intends to use for a specific purpose. Intent can be expressed by an official or body to which the governing body delegates the authority.
- *Unassigned* – All amounts not included in other spendable.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

E. ESTIMATES

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

BOEUF SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2023

2. CASH

As of June 30, 2023, the District has cash (book balances) totaling \$101,870 in interest bearing demand deposits.

The cash of the Boeuf Soil and Water Conservation District is subject to the following risks:

Custodial Credit Risk: Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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 must at all times equal or exceed the amount on deposit with the fiscal agent.

As of June 30, 2023, the District has \$101,870 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

3. ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023 consists of \$9,634 for services.

4. COMPENSATION OF BOARD MEMBERS

The board members of the District were paid per diem of:

Everette Calloway	\$	350
Shane Hart		315
Christopher Johnson		210
Dustin Morris		280
John Lowery		385
		<hr/>
	\$	<u>1,540</u>

5. LITIGATION

Management has advised that there is no litigation pending against the District as of June 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - General Fund
For the Year Ended June 30, 2023**

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill	\$ 45,000	\$ 48,491	\$ 40,210	\$ (8,281)
State funds	66,298	66,136	80,252	14,116
Other Revenue:				
Interest income	1,800	1,800	356	(1,444)
Total Revenues	<u>113,098</u>	<u>116,427</u>	<u>120,818</u>	<u>4,391</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	97,500	85,000	94,097	(9,097)
Travel	750	750	2,025	(1,275)
Operating services	4,600	4,600	5,840	(1,240)
Supplies	600	600	569	31
Maintenance & repairs	-	175	175	-
Total Expenditures	<u>103,450</u>	<u>91,125</u>	<u>102,706</u>	<u>(11,581)</u>
Excess of revenues over expenditures	9,648	25,302	18,112	(7,190)
Fund Balance-Beginning, restated	<u>246,197</u>	<u>246,197</u>	<u>246,197</u>	
Fund Balance-Ending	<u>\$ 255,845</u>	<u>\$ 271,499</u>	<u>\$ 264,309</u>	

See Independent Accountants' Review Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - Special Revenue Fund
For the Year Ended June 30, 2023**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
NACD	\$ 9,992	\$ 60,000	\$ 49,337	(10,663)
Feral	-	10,860	11,910	1,050
Water quality (319)	40,000	48,000	29,453	(18,547)
PSS	34,000	48,000	42,672	(5,328)
Total Revenues	83,992	166,860	133,372	(33,488)
<u>EXPENDITURES</u>				
Operating:				
Personal services	86,000	86,000	70,097	15,903
Operating services	-	650	1,142	(492)
Supplies	-	500	-	500
Equipment	-	-	5,638	(5,638)
USDA watershed	9,992	60,000	55,737	4,263
Total Expenditures	95,992	147,150	132,614	14,536
(Deficiency) Excess of revenues (under) over expenditures	(12,000)	19,710	758	(18,952)
Unreserved Fund Balance-Beginning	11,229	11,229	11,229	
Unreserved Fund Balance-Ending	\$ (771)	\$ 30,939	\$ 11,987	

See Independent Accountants' Review Report.

SUPPLEMENTARY INFORMATION

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2023**

Everette Calloway
Chairman

	Purpose	Amount
Per diem		\$ 350
Travel		113
		<u>\$ 463</u>

**BOEUF SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section 1: Current Year Findings and Management Corrective Action Plan

2023-01 (C) – Compliance with Best Budget Practices:

Condition: The June 30, 2023 amended budget expenditures for the general fund were less than the 5% threshold to actual results due to various expenditures exceeding the budgeted amounts. The June 30, 2023 amended budgeted revenues for the special revenue fund were more than the 5% threshold to actual results due to various budgeted revenues exceeding the actual amounts.

Criteria: Best budget practices require that budgets be amended when unfavorable actual results exceed budgeted amounts in excess of 5%.

Cause: Boeuf Soil and Water District did not properly budget for actual expenditures for the general fund and revenues for the special revenue fund.

Effect: Failure to properly amend the budget causes a reportable instance of noncompliance with state budget law.

Recommendation: We recommend Boeuf Soil and Water District establish appropriate controls for ensuring budgets are amended timely and sufficient to not have unfavorable outcomes exceeding budgeted amounts by 5%.

Views of Responsible Officials and Planned Corrective Actions: Boeuf Soil and Water District will plan to amend the budget in a timely manner to include all expenditures and revenues.

Section 2: Prior Year Findings and Management Corrective Action Plan

There were no findings.



Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

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JESSICA LOTT-HANSEN

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Boeuf River Soil and Water Conservation District ("District") and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Management provided us a listing of all expenditures, there were none over the thresholds noted above.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with the requested information.

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

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

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

There was no formal adoption of the original or the amended budgets in the minutes of the meeting of the District's board meetings. However, we did note that the board reviews the monthly budget reports and the board chairperson formally signed and approved original and amended budget.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the general fund exceeded budgeted expenditures by more than 5%. Budgeted revenues for the special revenue fund exceeded actual revenues by more than 5%

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six selected disbursements were coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements were properly approved at the monthly board meetings in accordance with management's policies and procedures.

Meetings

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

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agendas.

Debt

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

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

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

The District's report was due on January 3, 2024, and was submitted timely.

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

Management represented that the District was not on the noncompliance list.

Prior-Year Comments

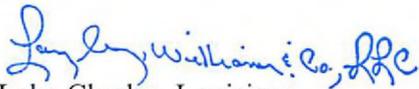
15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated December 13, 2022, did not include any suggestions, exceptions, recommendations, or comments.

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

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

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


Lake Charles, Louisiana

December 29, 2023

ATTACHMENTS:

SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR EXCEPTIONS NOTED IN THE ATTESTATION REPORT (IF APPLICABLE)

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

January 3, 2024 (Date Transmitted)

Langley, Williams & Co., LLC (CPA Firm Name)
205 W. College Street (CPA Firm Address)
Lake Charles, LA 70605 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

<u>Bonita Hmyatt</u>	<u>District</u>	Secretary	<u>Jan. 3, 2024</u>	Date
<u>[Signature]</u>		Treasurer		Date
<u>[Signature]</u>		President	<u>1-3-2024</u>	Date