

R E P O R T

NINE MILE POINT VOLUNTEER FIRE
COMPANY NO. 1

DECEMBER 31, 2013 AND 2012

NINE MILE POINT VOLUNTEER FIRE
COMPANY NO. 1

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DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITOR'S REPORT

June 13, 2014

Board of Directors
Nine Mile Point Volunteer Fire
Company No. 1
Nine Mile Point, Louisiana

Report on Financial Statements

We have audited the accompanying financial statements of Nine Mile Point Volunteer Fire Company No. 1 (a Louisiana nonprofit corporation), which comprise the statement of financial position as of December 31, 2013 and 2012 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nine Mile Point Volunteer Fire Company No. 1 as of December 31, 2013 and 2012, and the changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2014 on our consideration of Nine Mile Point Volunteer Fire Company No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nine Mile Point Volunteer Fire Company No. 1's internal control over financial reporting and compliance.

Duplantier, Hopmann, Hogan & Baker LLP

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
CURRENT ASSETS:		
Cash and cash equivalents (Notes 1 and 2)	\$ 247,930	\$ 257,610
Total current assets	<u>247,930</u>	<u>257,610</u>
PROPERTY AND EQUIPMENT - (Notes 1 and 3)		
Net of accumulated depreciation	<u>196,198</u>	<u>170,147</u>
TOTAL ASSETS	<u>\$ 444,128</u>	<u>\$ 427,757</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
CURRENT LIABILITIES:		
Accounts payable	\$ 6,968	\$ 3,186
Accrued payroll and payroll tax liabilities	20,181	17,043
Compensated absences payable (Note 1)	33,739	30,086
Capital lease payable (Note 12)	<u>10,453</u>	<u>-</u>
Total current liabilities	<u>71,341</u>	<u>50,315</u>
LONG-TERM LIABILITIES		
Capital lease payable (Note 12)	<u>16,368</u>	<u>-</u>
Total long-term liabilities	<u>16,368</u>	<u>-</u>
Total liabilities	<u>87,709</u>	<u>50,315</u>
NET ASSETS:		
Unrestricted net assets	<u>356,419</u>	<u>377,442</u>
Total net assets	<u>356,419</u>	<u>377,442</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 444,128</u>	<u>\$ 427,757</u>

See accompanying notes.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
UNRESTRICTED NET ASSETS:		
SUPPORT:		
Firefighting contract (Note 6)	\$ 762,000	\$ 762,000
Bunker gear - contract (Note 6)	63,025	-
Insurance rebate (Note 6)	16,286	14,164
Firetruck rental fund (Note 6)	-	3,379
Insurance reimbursements	1,597	10,897
FEMA reimbursements	6,255	-
Interest income	11	15
Other income	1,672	3,109
Donation income	-	1,000
Total support	<u>850,846</u>	<u>794,564</u>
EXPENSES: (Page 5 and 6)		
Program services - firefighting	796,094	643,269
Supporting services - management and general	<u>75,775</u>	<u>67,420</u>
Total expenses	<u>871,869</u>	<u>710,689</u>
Increase (decrease) in unrestricted net assets	(21,023)	83,875
Unrestricted net assets - beginning of year	<u>377,442</u>	<u>293,567</u>
NET ASSETS - END OF YEAR	<u>\$ 356,419</u>	<u>\$ 377,442</u>

See accompanying notes.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Firefighting</u>	<u>Management and General</u>	<u>Total</u>
EXPENSES:			
Accounting and legal	\$ -	\$ 8,198	\$ 8,198
Bank and credit card charges	-	35	35
Charitable contributions	-	-	-
Depreciation	19,994	1,580	21,574
Dues and subscriptions	-	3,456	3,456
Equipment repair	12,408	980	13,388
Firefighting supplies	88,966	-	88,966
Fuel	9,925	-	9,925
Insurance	153,302	12,114	165,416
Licenses	545	-	545
Loss on disposal of assets	2,315	183	2,498
Maintenance	26,703	2,110	28,813
Meals and consumables	202	-	202
Medical expenses	221	-	221
Miscellaneous	-	2,092	2,092
Morale	2,048	-	2,048
Office expense	-	7,309	7,309
Payroll taxes	40,223	3,178	43,401
Retirement expense	11,833	935	12,768
Salaries and wages	396,623	31,341	427,964
Training and education	2,129	-	2,129
Utilities	<u>28,657</u>	<u>2,264</u>	<u>30,921</u>
TOTAL	<u>\$ 796,094</u>	<u>\$ 75,775</u>	<u>\$ 871,869</u>

See accompanying notes.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Firefighting</u>	<u>Management and General</u>	<u>Total</u>
EXPENSES:			
Accounting and legal	\$ -	\$ 13,981	\$ 13,981
Bank and credit card charges	-	-	-
Charitable contributions	-	75	75
Depreciation	15,793	1,047	16,840
Dues and subscriptions	-	3,236	3,236
Equipment repair	21,406	1,420	22,826
Firefighting supplies	12,927	-	12,927
Fuel	12,646	-	12,646
Insurance	113,786	7,546	121,332
Licenses	763	-	763
Loss on disposal of assets	505	33	538
Maintenance	19,186	1,272	20,458
Meals and consumables	475	-	475
Medical expenses	187	-	187
Miscellaneous	-	1,336	1,336
Morale	4,822	-	4,822
Office expense	-	8,323	8,323
Payroll taxes	49,988	3,315	53,303
Retirement expense	10,325	685	11,010
Salaries and wages	359,607	23,849	383,456
Training and education	1,218	-	1,218
Utilities	19,635	1,302	20,937
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u>643,269</u>	\$ <u>67,420</u>	\$ <u>710,689</u>

See accompanying notes.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in net assets	\$ (21,023)	\$ 83,875
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	21,574	16,840
Loss on disposal of assets	2,499	538
Increase (decrease) in operating liabilities:		
Accounts payable	3,782	1,250
Accrued payroll and payroll tax liabilities	3,138	(29,705)
Compensated absences payable	3,653	(9,539)
Net cash provided by operating activities	<u>13,623</u>	<u>63,259</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	<u>(50,124)</u>	<u>(46,022)</u>
Net cash used by investing activities	<u>(50,124)</u>	<u>(46,022)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Borrowings on capital leases	37,239	-
Payments on capital leases	<u>(10,418)</u>	-
Net cash provided by financing activities	<u>26,821</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH	(9,680)	17,237
Cash and cash equivalents at beginning of year	<u>257,610</u>	<u>240,373</u>
CASH AND CASH EQUIVALENTS - AT END OF YEAR	\$ <u>247,930</u>	\$ <u>257,610</u>

See accompanying notes.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

ORGANIZATION:

Nine Mile Point Volunteer Fire Company No. 1 (the fire company) was established to provide firefighting and rescue service to a designated area of the Seventh Fire District (a separate entity) of Jefferson Parish, Louisiana. In addition, the fire company provides fire code inspections for businesses within its district, as well as firefighting and rescue training for its members. The fire company maintains two fire stations and has approximately ten full-time employees, ten part-time employees and ten volunteers. The fire company's main source of revenue is a fire protection contract with Jefferson Parish effective for the period December 1, 2003 through November 30, 2013. The contract is currently operating on a month-to-month basis. A new contract is currently being negotiated between Jefferson Parish and the Seventh Fire District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting and Financial Statement Presentation:

The financial statements are prepared on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

The fire company follows FASB ASC 958-205, *Financial Statements of Nonprofit Organization*. Under FASB ASC 958-205, the fire company is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the fire company is required to present a statement of cash flows. As of December 31, 2013 and 2012, respectively, the fire company had only unrestricted net assets.

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

Contributions:

The fire company adopted FASB ASC 605-10, *Accounting for Contributions Received and Contributions Made*. In accordance with FASB ASC 605-10, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and nature of any donor restrictions.

Income Taxes:

Based on a ruling by the Internal Revenue Service, the fire company is not required to file a tax return.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash and Cash Equivalents:

For the purposes of reporting of cash flows, the fire company considers cash in operating bank accounts, demand deposits, cash on hand, and highly liquid debt instruments purchased with a maturity of three months or less as cash and cash equivalents. Supplemental disclosures of cash flow information are as follows:

Cash paid during the year for:

	<u>2013</u>	<u>2012</u>
Interest	\$ - -	\$ - -
Income Taxes	\$ - -	\$ - -

Property and Equipment:

Acquisitions of property and equipment in excess of \$1,000 and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at acquisition cost, or estimated historical cost if acquisition cost was not available. Depreciation is provided for in amounts sufficient to relate the cost of depreciable property and equipment to operations over their estimated useful lives using the straight-line method. Estimated useful lives of property and equipment are as follows:

Automobiles	5 - 10 years
Furniture and fixtures	7 - 15 years
Equipment	3 - 15 years
Buildings and improvements	7 - 50 years

The fire company's policy is to depreciate the buildings and equipment over their estimated useful lives using the straight-line method and to annually evaluate the remaining useful lives. It is at least reasonably possible that the fire company's estimate of the remaining useful lives will change in the near term.

Annual Leave:

Each full-time employee earns annual leave as follows:

<u>Years of Continuous Service</u>	<u>Hours</u>
0 - 12 months	0
1 - 10 years	216
Over 10 years*	216+

*Employees earn 12 hours of additional leave for each year over 10 years up to a maximum of 360 hours after 22 years.

In 2012, the Board adopted a policy regarding annual leave balances. Under the new policy, at their anniversary date, employees are paid for any time accumulated over 312 hours.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Annual Leave: (Continued)

The liability for accrued annual leave was \$33,739 and \$30,086 as of December 31, 2013 and 2012, respectively.

Fair Value of Financial Instruments:

FASB ASC 825-10, *Disclosures about Fair Value of Financial Instruments*, requires disclosure of the fair value of certain financial instruments. The book value of cash and cash equivalents, investments, accounts receivable and accrued liabilities are reflected in the financial statements at fair value because of the short-term maturity of these instruments.

2. CASH AND CASH EQUIVALENTS:

At December 31, 2013 and 2012, the fire company maintained cash balances in one local bank. The bank and book balances were as follows:

	<u>Book Balances</u>	<u>Bank Balances</u>
December 31, 2013	\$ 247,930	\$ 273,016
December 31, 2012	\$ 257,610	\$ 270,694

The checking accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation. At December 31, 2013 and 2012, the fire company had uninsured cash in the amount of \$23,016 and \$-0-, respectively. In 2012, all noninterest bearing accounts were covered 100% under the Dodd-Frank Act. That act expired on December 31, 2012.

3. PROPERTY AND EQUIPMENT:

Below is a summary of activity in the fire company's property and equipment accounts during the year ended December 31, 2013:

	<u>Balance 01/01/13</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/13</u>
Land	\$ 85,600	\$ -	\$ -	\$ 85,600
Buildings	378,603	4,800	(5,248)	378,155
Vehicles	439,481	45,324	-	484,805
Firefighting equipment	59,554	-	-	59,554
Furniture and fixtures	11,997	-	-	11,997
	975,235	50,124	(5,248)	1,020,111
Accumulated depreciation	<u>(805,088)</u>	<u>(21,574)</u>	<u>2,749</u>	<u>(823,913)</u>
Net property and equipment	<u>\$ 170,147</u>	<u>\$ 28,550</u>	<u>\$ (2,499)</u>	<u>\$ 196,198</u>

Depreciation expense totaled \$21,574 for the year ended December 31, 2013.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

3. PROPERTY AND EQUIPMENT: (Continued)

Below is a summary of activity in the fire company's property and equipment accounts during the year ended December 31, 2012:

	Balance <u>01/01/12</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/12</u>
Land	\$ 85,600	\$ -	\$ -	\$ 85,600
Buildings	365,513	3,454	(1,600)	378,603
Vehicles	439,481	-	-	439,481
Firefighting equipment	34,441	38,500	(2,151)	59,554
Furniture and fixtures	<u>7,929</u>	<u>-</u>	<u>-</u>	<u>11,997</u>
	932,964	46,022	(3,751)	975,235
Accumulated depreciation	<u>(791,461)</u>	<u>(16,840)</u>	<u>3,213</u>	<u>(805,088)</u>
Net property and equipment	<u>\$ 141,503</u>	<u>\$ 29,182</u>	<u>\$ (538)</u>	<u>\$ 170,147</u>

Depreciation expense totaled \$16,840 for the year ended December 31, 2012.

4. DONATED SERVICES:

Amounts have not been reflected in the financial statements for donated services because the value of these services was not readily determinable. However, a substantial number of volunteers have donated significant amounts of their time in the fire company's program services.

5. FUNCTIONAL ALLOCATION OF EXPENSES:

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These allocations are based upon management's estimate of usage applicable to conducting the programs and supporting services.

6. FIRE PROTECTION CONTRACT:

Substantially all of the fire company's support is derived from funds provided by Jefferson Parish. Under the contract with Jefferson Parish, the fire company receives a percentage of certain ad valorem taxes assessed within the 7th Fire Protection District of Jefferson Parish, as well as additional funding from sales tax and fire insurance rebates. Total public support received under this contract totaled \$841,311 and \$779,543 for the years ended December 31, 2013 and 2012, respectively.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

7. RETIREMENT PLAN:

The fire company has a contributory retirement plan covering all paid employees. The fire company contributes up to 3% of participating employees' annual salaries. The retirement expense for the plan for the years ended December 31, 2013 and 2012 was \$12,768 and \$11,010, respectively.

8. EXPENSES PAID BY OTHERS:

The full-time firefighters of the fire company receive supplemental pay from the State of Louisiana under the provisions of L.R.S. 33:2002. The amount of pay received does not vary based upon years of service and is based upon state law. As these supplemental state funds are paid directly to the firefighters, and do not pass through the fire company, the funds are not included in these financial statements.

9. ECONOMIC DEPENDENCY:

The fire company's income is derived primarily from the proceeds of an ad valorem tax, millage, and other funding under a contract with the Jefferson Parish Council to support its firefighting and rescue services. See Note 6. The fire company is not aware of any plans on the part of Jefferson Parish to terminate the contract.

10. USE OF ESTIMATES:

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

11. USE OF ASSETS OWNED BY JEFFERSON PARISH:

Some assets used by the fire station are owned by Jefferson Parish. The fire company uses these assets as part of the contract with Jefferson Parish.

12. CAPITAL LEASES:

On March 21, 2013, the fire company entered into a lease with Ford Credit for a new F250 truck with a capitalized cost of \$37,239. Accumulated depreciation on the statement of financial position includes \$4,965 relating to the leased truck. The term of the lease is for 36 months interest free, with monthly installments of \$871 due on the 10th of each month. The truck is used as collateral for the lease. The balance of the capital lease payable was \$26,821 as of December 31, 2013.

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

12. CAPITAL LEASES: (Continued)

Future minimum payments on this lease as of December 31, 2013 are as follows:

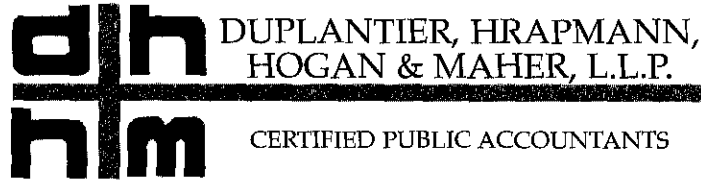
2014	\$10,453
2015	10,453
2016	<u>5,915</u>
Total	<u>\$26,821</u>

13. DATE OF MANAGEMENT'S REVIEW:

Subsequent events have been evaluated through June 13, 2014, which is the date the financial statements were available to be issued.

WILLIAM G. STAMM, C.P.A.
LINDSAY J. CALUB, C.P.A., L.L.C.
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 13, 2014

To the Board of Directors
Nine Mile Point Volunteer Fire Company No. 1
Nine Mile Point, 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 Nine Mile Point Volunteer Fire Company No. 1, (a Louisiana nonprofit corporation) which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 13, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nine Mile Point Volunteer Fire Company No. 1 (the fire company)'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the effectiveness of the fire company's internal control. Accordingly, we do not express an opinion on the effectiveness of the fire company's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nine Mile Point Volunteer Fire Company No. 1'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and is not to provide an opinion on the effectiveness of the fire company'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 fire company's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hopmann, Hogan & Nohr LLP

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of Nine Mile Point Volunteer Fire Company No. 1 for the year ended December 31, 2013 was unqualified.
2. Internal Control
Material weaknesses: None
Significant deficiencies: None
3. Compliance and Other Matters
None

INTERNAL CONTROL – SIGNIFICANT DEFICIENCY

None

NINE MILE POINT VOLUNTEER FIRE COMPANY NO. 1
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

SUMMARY OF PRIOR YEAR FINDINGS:

None