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# PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.

PLAUCHEVILLE, LOUISIANA

## FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-21-01

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# Juanita DeVillier Brouillette

*Certified Public Accountant*

## Accountant's Compilation Report

December 21, 2000

Board of Directors  
Plaucheville Volunteer Fire Department, Inc.  
Post Office Box 57  
Plaucheville, Louisiana 71362

I have compiled the accompanying general purpose financial statement of the Plaucheville Volunteer Fire Department, Inc. as of and for the year ended June 30, 2000, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The accompanying financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues, and expenses. Accordingly, this financial statement is not designed for those who are not informed about such matters.

In accordance with the Louisiana governmental Audit Guide and the provisions of state law, I have issued a report, dated December 21, 2000 on the results of my agreed-upon procedures.

Juanita DeVillier Brouillette  
Certified Public Accountant

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**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JUNE 30, 2000**

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>
<b>CASH RECEIPTS</b>				
Federal/ State Grants	\$ ---	\$ 35,000	\$ ---	\$ 35,000
Local Governmental Support	3,804	13,912	---	17,716
Local/ Private Donations	2,400	---	---	2,400
Fund-raising Receipts	2,402	---	---	2,402
Interest	272	---	---	272
Net cash released from restrictions- Satisfied by payments	<u>35,633</u>	<u>(35,633)</u>	---	<u>---</u>
Total Cash Receipts	44,511	13,279	---	57,790
<b>CASH DISBURSEMENTS</b>				
Program Services- Fire Protection:				
Capital Payments:				
Equipment payments	27,753	---	---	27,753
Equipment maintenance and training	11,795	---	---	11,795
Supporting Services:				
Maintenance and general	5,105	---	---	5,105
Fund-raising	<u>103</u>	<u>103</u>	---	<u>---</u>
Total Cash Disbursements	<u>44,756</u>	---	---	<u>44,756</u>
Increase/(Decrease) in Cash	( 245)	13,279	---	13,034
Beginning Cash	<u>7,627</u>	<u>11,319</u>	---	<u>18,946</u>
Ending Cash	\$ <u>7,382</u>	\$ <u>24,598</u>	\$ ---	\$ <u>31,980</u>

See Accountant's Compilation Report.

OTHER REPORTS AND SUPPLEMENTARY INFORMATION



# Juanita DeVillier Brouillette

Certified Public Accountant

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

December 21, 2000

Board of Directors  
Plaucheville Volunteer Fire Department, Inc.  
Post Office Box 57  
Plaucheville, Louisiana 71362

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Plaucheville Volunteer Fire Department, Inc., and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Plaucheville Volunteer Fire Department, Inc., compliance with certain laws and regulations during the year ended June 30, 2000 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

### *Federal, State, and Local Awards*

1. I determined the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

The Plaucheville Volunteer Fire Department, Inc.'s Federal and State award expenditures for all Federal and State programs for the fiscal year follow:

Federal Grant Name	Grant Year	CFDA No.	Amount
USDA Rural Development	1999	10-769	\$15,000

2. For the fiscal year, there was one Federal, state, or local award, and there was only one disbursement from this award administered during the period under examination, therefore I selected this disbursement.

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3. For the item selected in procedure 2, I traced the disbursement to supporting documentation as to proper amount and payee.

I examined supporting documentation for the selected disbursement and found that payment was for the proper amount and made to the correct payee.

4. For the item selected in procedure 2, I determined if the disbursement was properly coded to the correct fund and general ledger account.

The item selected was properly coded to the correct fund and general ledger account.

5. For the item selected in procedure 2, I determined whether the disbursement received approval from proper authorities.

Inspection of documentation supporting the disbursement indicated approval from a grant officer with United States Department of Agriculture (USDA).

6. For the item selected in procedure 2: For federal awards, I determined whether the disbursement complied with the applicable specific program compliance requirements summarized in the grant agreement; and for state and local awards, I determined whether the disbursement complied with the grant agreement relating to:

#### Activities allowed or unallowed

I reviewed the item selected in procedure 2, for types of services allowed or unallowed. The disbursement did comply with the allowability requirements.

#### Eligibility

I reviewed the items selected in procedure 2, for eligibility requirements. The disbursement did comply with the eligibility requirements.

#### Reporting

I reviewed the item selected in procedure 2, for reporting requirements. The disbursement did comply with the reporting requirements.

7. For the programs selected for testing in item 2 that had been closed out during the period under review, I compared the close-out report with the entity's financial records to determine whether the amounts agree.

The disbursement selected was not included in Federal and/or State programs that were closed out during the period of my review, therefore, I could not compare the close-out reports for the Federal and State programs with the entity's financial records.

#### ***Meetings***

8. I examined evidence indicating that notices for minutes of meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The evidence examined indicated that such notices were properly posted.

### ***Comprehensive Budget***

For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Plaquemine Volunteer Fire Department, Inc. provided comprehensive budgets to the applicable federal and state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

### ***Prior Comments and Recommendations***

I reviewed the prior-year suggestions, recommendations, and/or comments. There was one finding from the agreed-upon procedures engagement for the period of July 1998 through June 1999 concerning the Plaquemine Volunteer Fire Department's lack of evidence to support the assertion that the meeting notices were properly posted. This finding has been resolved. The Plaquemine Volunteer Fire Department has instituted a procedure to record the posting of the meeting notices in order to have proof of compliance with state law.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Plaquemine Volunteer Fire Department, Inc., the Louisiana Legislative Auditor, and the applicable federal and state grantor agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Juanita Devillier Brouillette  
Certified Public Accountant

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Entities)

8/23/00 (Date Transmitted)

JUANITA BROUILLETTE CPA  
PO Box 153  
BUNKIE, LA 71322 (Auditors)

In connection with your compilation of our financial statements as of JUNE 30, 2000 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

8/23/00

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No

**Prior Year Comments**

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

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>Norm Kynabel</u>	Secretary	<u>8/23/00</u>	Date
<u>Terrell Lemoine</u>	Treasurer	<u>8/23/00</u>	Date
<u>John Eric Lemoine</u>	President	<u>8/23/00</u>	Date



