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FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2001

A COMPONENT UNIT OF THE POINTE COUPEE PARISH POLICE JURY

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 7/24/02

FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA

GOVERNING BOARD

Chairman Glen Ray Meche
Donald Chenevert
Fred Gueho
Timmy Hebert
Charles Landry

LIVONIA STATION

P. O. BOX 475
LIVONIA, LOUISIANA 70755

Fire Chief - Dale Bergeron

FORDOCHE STATION

P. O. BOX 126
FORDOCHE, LOUISIANA 70732

Fire Chief - Marcus Genusa

MEETING DATE

Third Tuesday of Every Month

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George F. Delaune

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GOVERNMENT FINANCE
OFFICERS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Commissioners
Fire Protection District No. 4 of the
Parish of Pointe Coupee, Louisiana

I have audited the accompanying general purpose financial statements of the **FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA** (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Board of Commissioners. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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; and with provisions of Louisiana Revised Statute 24:513 and the provisions of the *Louisiana Governmental Audit Guide*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 7, 2002, on my consideration of the District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

George F. Delaune, CPA

May 7, 2002

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FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
DECEMBER 31, 2001
(With Comparative Totals for December 31, 2000)

	Governmental Fund Type	Account Groups		Totals (Memorandum Only)	
	General Fund	General Fixed Assets	General Long Term Debt	2001	2000
ASSETS					
Cash	$ 150,228			$ 150,228	$ 255,268
Receivables -					
Ad valorem	256,740			256,740	244,813
Revenue sharing	2,790			2,790	2,518
Property, plant, and equipment -					
Vehicles		$ 803,459		803,459	802,459
Fire fighting equipment/tools		210,022		210,022	210,022
Fire hydrants and water line upgrades		37,065		37,065	37,065
Medical equipment		34,393		34,393	34,393
Radios and paging equipment		75,610		75,610	64,595
Office furniture and equipment		31,803		31,803	29,393
Building and improvements		325,672		325,672	111,396
Land		20,500		20,500	20,500
Amount to be provided from -					
Excess General Fund revenues			$ 126,153	126,153	147,520
TOTAL ASSETS	$ 409,758	$ 1,538,524	$ 126,153	$ 2,074,435	$ 1,959,942
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	$ 10,383			$ 10,383	$ 4,737
Amount due retirement system	10,040			10,040	9,578
Due to other governmental units -					
Fire District #2 of Pointe Coupee	258			258	258
Capital leases			$ 126,153	126,153	147,520
Total Liabilities	20,681		126,153	146,834	162,093
Fund Equity:					
Investment in general fixed assets		$ 1,538,524		1,538,524	1,309,823
Fund balances -					
Unreserved - undesignated	389,077			389,077	488,026
Total Fund Equity	389,077	1,538,524		1,927,601	1,797,849
TOTAL LIABILITIES AND FUND EQUITY	$ 409,758	$ 1,538,524	$ 126,153	$ 2,074,435	$ 1,959,942

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (GAAP BASIS)
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001
(With Comparative Totals for December 31, 2000)

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Taxes -				
Ad valorem	$ 250,000	$ 242,891	$ (7,109)	$ 242,614
Intergovernmental revenues -				
State fire insurance rebate	8,000	8,734	734	8,310
State revenue sharing	8,000	8,370	370	8,012
Total Intergovernmental Revenues	16,000	17,104	1,104	16,322
Miscellaneous revenues -				
Interest earned	5,000	6,426	1,426	8,377
Charges for services		100	100	95
Total Intergovernmental Revenues	5,000	6,526	1,526	8,472
Total Revenues	271,000	266,521	(4,479)	267,408
Expenditures:				
Current Operations -				
General Government -				
Administrative labor	3,600	3,600		3,600
Professional fees	3,400	2,200	1,200	3,702
Tax collector fees	9,800	10,040	(240)	9,578
Total General Government	16,800	15,840	960	16,880
Public Safety -				
Volunteers	4,000	4,000		4,000
Vehicle maintenance	26,000	7,558	18,442	26,875
Equipment maintenance	21,000	4,740	16,260	19,348
Radio and pager maintenance	4,500	1,406	3,094	4,461
Building maintenance	7,800	11,677	(3,877)	7,952
Turnout gear and uniforms	1,000	6,122	(5,122)	2,267
Medical supplies	4,000	5,872	(1,872)	5,652
Supplies and small tools	400	1,721	(1,321)	95
Supplies, postage and printing	2,900	1,192	1,708	2,670
Telephone	3,300	3,569	(269)	3,003
Utilities	2,100	3,442	(1,342)	1,695
Insurance	26,200	27,770	(1,570)	25,217
Training and fire prevention	7,600	11,780	(4,180)	14,796
All others	1,100	743	357	891
Total Public Safety	111,900	91,592	20,308	118,922
Total Current Operating Expenditures	128,700	107,432	21,268	135,802

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Capital Outlays -				
Land				10,000
Buildings	208,523	214,276	(5,753)	
Fire fighting equipment and tools				11,214
Fire hydrants and water line upgrades				15,400
Vehicles	1,000	1,000		197,966
Radios and paging equipment	10,000	11,015	(1,015)	
Medical equipment				15,985
Furniture, fixtures, & equipment	2,500	2,410	90	2,949
Total Capital Outlays	222,023	228,701	(6,678)	253,514
Debt Service -				
Principal retirement	21,500	21,367	133	20,446
Interest expense	7,837	7,970	(133)	8,891
Total Debt Service	29,337	29,337		29,337
Total Expenditures	380,060	365,470	14,590	418,653
Excess of Revenues Over Expenditures	(109,060)	(98,949)	10,111	(151,245)
Proceeds from vehicle financing				167,966
Fund Balance - January 1	488,026	488,026		471,305
FUND BALANCE - DECEMBER 31	$ 378,966	$ 389,077	$ 10,111	$ 488,026

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - INTRODUCTION

The Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana (the "District") was created by a resolution of the Pointe Coupee Parish Police Jury in 1981. The District operates under a commission form of government and provides fire protection services to all the territory situated within the limits of Pointe Coupee Election District 10 and 11, as said Election Districts were constituted, be and the same was created in accordance with the authority of LRS 40:1494, and Article VI, Section 19 of the Constitution of the State of Louisiana for the year 1974 and other constitutional and statutory supplemental thereto and Local Services Agreements entered into by this Police Jury, the Mayor and Board of Aldermen of the Town of Livonia, Louisiana, and the Mayor and Board of Aldermen of the Village of Fordoche, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Reporting Entity

GASB Codification Section 2100 has defined the governmental reporting entity to be the Pointe Coupee Parish Police Jury. The District is considered a component unit of the Pointe Coupee Parish Police Jury because the parish exercises oversight responsibility in that the police jury appoints the two board members and public service is rendered within the parish's boundaries. The accompanying general purpose financial statements present information only as to the transactions of the District. Annually, the Pointe Coupee Parish Police Jury issues general purpose financial statements, that do not include the activity contained in the accompanying financial statements.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The District has one fund (General Fund) that is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The General Fund is the general operating fund of the District and accounts for all financial resources.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The General Fund uses the modified accrual basis of accounting and the following practices in recording revenues and expenditures:

Revenues

Property tax revenues are recognized when they become available. Available means when due, or past due and receivable and collected generally within 60 days after year end. See Note 4 for the property tax calendar.

Miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they generally are not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Where grant revenue is dependent upon expenditures by the District, revenue is recognized when the related expenditures are incurred.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due in the General Fund.

Budget Practices

Proposed operating budgets for the fiscal years 2000 through 2009 (the term of the approved ad valorem tax millage), prepared on GAAP Basis, are approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them.

During the year, monthly budgetary comparison statements are used as management tools to control operations. When necessary the Board adopts budget amendments which are included in District minutes published in the official journal.

The District exercises budgetary control at the line item level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

Encumbrances

The District does not follow the encumbrance method of accounting.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with a bank organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Bad Debts

The District uses the direct charge-off method whereby uncollectible amounts due from ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

Inventories

Inventories for supplies are immaterial and are recorded as expenditures when purchased.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

Compensated Absences

The District has no employees; therefore, it has no vacation or sick leave policies.

Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3 - CASH

At December 31, 2001, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	$ 159,397
Secured by Federal Deposit Insurance	159,397
Secured by pledge of securities	56,532
Unsecured and Uncollateralized	$ 0

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - AD VALOREM TAXES

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax District. The Assessor is required to reappraise all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and in consideration, a deduction of 3.99% is made for pension funds as provided under Louisiana Revised Statues.

The millage rates are adopted in late October. The taxes are levied and notices are mailed out in mid November of the year. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, the taxes bear interest at one and one-fourth percent (1.25%) per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are usually collected in November and December of the year. Any amounts not collected at December 31 are shown as accounts receivable.

For the year ended December 31, 2001, taxes of $252,142.38 were levied on property with assessed valuations totaling $30,439,289 at the rate of 10.91 mills for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other fire fighting equipment and paying the cost of obtaining water for fire protection purposes, including charges for fire hydrant rentals and service and for the purpose of paying the cost of acquiring, improving, or constructing fire protection facilities of the Fire Protection District, constituting works of public improvement, title to which shall be in the public.

NOTE 5 - DUE TO OTHER GOVERNMENTAL UNITS

The balance due to other governmental units is as follows:

Fire District No. 2 of Pointe Coupee Parish -Parishwide emergency telephone service	$ 262

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Beginning	Additions	Deletions	Ending
Vehicles	$ 802,459	$ 1,000		$ 803,459
Fire Fighting equipment/tools	210,022			210,022
Radios and paging equipment	64,595	11,015		75,610
Medical equipment	34,393			34,393
Office furniture and equipment	29,393	2,410		31,803
Fire hydrants	37,065			37,065
Buildings and improvements	111,396	214,276		325,672
Land	20,500			20,500
Totals	$ 1,309,823	$ 228,701		$ 1,538,524

NOTE 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of debt transactions of the District for the year ended December 31, 2001:

	Beginning	Additions	Reductions	Ending
Capital Leases Payable:				
Wells Fargo Bank	$ 147,520		$ 21,367	$ 126,153

NOTE 8 - LEASE COMMITMENTS

On June 12, 1984, entered into a lease with the Police Jury of the Parish of Pointe Coupee, Louisiana. The lease is for a term of thirty (30) years, commending July 1, 1984, and terminating on July 1, 2014, subject to renewal. The lease covers a lot or parcel of land on which the Fordoche Fire Station has been erected. The annual rental of one dollar ($1.00) per year is payable in advance on or before July 1 of each year.

At the expiration of the primary term of this lease, the District shall have the option to extend the term of the lease for an additional five (5) years on the same terms and conditions provided that the District shall notify the Parish of its intention to exercise this option at least 120 days prior to the expiration of the primary term of said lease.

NOTE 9 - PENSION PLAN AND RETIREMENT COMMITMENTS

The District has no employees; therefore, it has no pension plan or retirement commitments.

NOTE 10 - CONTINGENT LIABILITIES

There is no pending litigation against the District.

NOTE 11 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

Donald Chenevert	$ 0
Fred Gucho	0
Timmy Hebert	0
Charles Landry	0
Glen Ray Meche	0
	$ 0

NOTE 12 - FEDERAL FINANCIAL ASSISTANCE

There are no active awards for the year ended December 31, 2001.

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SUPPLEMENTAL INFORMATION

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FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA TAXABLE PROPERTY VALUATIONS FROM INCEPTION (UNAUDITED)

Year	Mills Levied	Assessed Value	Homestead Exemption	Tax to be Paid by Owner	Tax to be Paid by State	Total Tax
1982	3.00	$ 22,435,266	$ 3,845,101	$ 55,771.94	$ 11,537.07	$ 67,309.01
1983	3.00	24,265,476	3,965,946	60,900.17	11,899.63	72,799.80
1984	3.00	23,989,111	4,072,574	59,251.00	12,219.51	71,970.51
1985	3.00	26,956,547	4,181,788	68,325.89	12,547.14	80,873.03
1986	3.34	24,942,091	4,374,197	68,696.23	14,609.16	83,305.39
1987	3.34	25,357,580	4,397,197	70,007.03	14,686.06	84,693.09
1988	3.60	24,155,783	4,203,073	71,829.95	15,131.01	86,960.96
1989	3.60	24,489,906	4,307,573	72,656.46	15,507.20	88,163.66
1990	3.60	23,671,216	4,393,027	69,401.60	15,814.88	85,216.48
1991	3.60	24,546,980	4,468,982	72,280.84	16,088.31	88,369.15
1992	10.72	24,416,469	4,618,835	212,230.35	49,514.03	261,744.38
1993	10.31	24,753,536	4,753,918	206,197.12	49,014.87	255,211.99
1994	10.31	24,879,333	4,876,381	206,231.40	50,277.57	256,508.97
1995	10.31	26,360,828	5,026,631	219,956.62	51,826.67	271,783.29
1996	10.10	27,597,811	5,647,378	221,701.45	57,041.10	278,742.55
1997	10.10	28,848,919	5,882,582	231,962.03	59,416.65	291,378.68
1998	10.91	27,430,758	6,162,933	232,033.35	67,239.45	299,272.80
1999	10.91	29,060,127	6,379,115	247,451.41	69,598.17	317,049.58
2000	10.91	29,529,102	7,089,964	244,812.72	77,353.54	322,166.26
2001	10.91	30,439,289	7,328,324	252,142.38	79,954.11	332,096.49

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OTHER REPORTS REQUIRED BY

GOVERNMENT AUDITING STANDARDS

The following pages contain a report on compliance with laws and regulations and on internal control over financial reporting required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based solely on the audit of the financial statements and includes, where appropriate, any compliance matters, reportable conditions and/or material weaknesses that would be material to the presented financial statements.

George F. Delaune
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LOUISIANA SOCIETY OF CPAs
GOVERNMENT FINANCE
OFFICERS ASSOCIATION

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

Board of Commissioners
Fire Protection District No. 4 of the
Parish of Pointe Coupee, Louisiana

I have audited the general purpose financial statements of the **FIRE PROTECTION DISTRICT *NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA*** (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 2001, and have issued my report thereon dated May 7, 2002. I conducted my audit in accordance with auditing standards generally accepts 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.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the use of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (oversight entity), and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

George F. Delaune, CPA

May 7, 2002

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FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2001

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana.

2. No reportable conditions were disclosed during the audit of the general purpose financial statements.

3. No instances of noncompliance were disclosed during the audit of the general purpose financial statements.

4. There were no federal awards received by Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana.

B. FINDING — FINANCIAL STATEMENTS AUDIT

NONE

FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
RESOLUTION OF PRIOR YEAR FINDINGS

2000-1 Audit Report Filed Late

The problem that caused the report to be filed late has been resolved.