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HUSSER VOLUNTEER FIRE DEPARTMENT, INC.

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2009

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 8/11/10

PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION

Husser Volunteer Fire Department, Inc.

Annual Financial Statements

As of and for the Year Ended December 31, 2009

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MEMBER
Society of Louisiana
Certified Public
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Accountant's Review Report

To the Board of Directors
Husser Volunteer Fire Department, Inc.
Husser, Louisiana 70442

I have reviewed the accompanying statement of financial position of Husser Volunteer Fire Department, Inc. (a nonprofit corporation) as of December 31, 2009, and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Husser Volunteer Fire Department, Inc.

A review consists principally of inquiries of Department personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, I have issued a report dated May 11, 2010 on the results of our agreed-upon procedures.

Sincerely

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

May 11, 2010

Husser Volunteer Fire Department, Inc.

**Statement of Financial Position
December 31, 2009**

Assets

Current Assets

Unrestricted Assets:

Cash and Cash Equivalents \$ 6,728

Restricted Assets:

Cash and Cash Equivalents 421,861

Fire Protection District No. 2 Contract Fees 81,401

Prepaid Insurance 9,013

Total Current Assets/ Total Assets \$ 519,003

Liabilities and Net Assets

Current Liabilities

Accounts Payable \$ 2,178

Insurance Payable 8,706

Total Current Liabilities/Total Liabilities 10,884

Net Assets:

Unrestricted 6,728

Temporarily Restricted 501,391

Total Net Assets 508,119

Total Liabilities and Net Assets \$ 519,003

See accompanying notes and accountant's report.

Husser Volunteer Fire Department, Inc.

**Statement of Activities
For the Year Ended December 31, 2009**

Support and Revenues	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Fire Protection District No. 2 Contract Fees			
Ad Valorem Tax	\$ -	\$ 252,555	\$ 252,555
State Revenue Sharing	-	35,751	35,751
Fire Insurance Rebate	-	12,380	12,380
Contributions	8,981	-	8,981
Interest	-	3,727	3,727
Other	3,231	5,151	8,382
Net Assets Released From Restrictions			
Restriction Satisfied by Payments	127,523	(127,523)	-
	<u>139,735</u>	<u>182,041</u>	<u>321,776</u>
 Program Services			
Awards & Banquets	1,492	-	1,492
Capital Outlay	41,894	-	41,894
Computer	511	-	511
Community Relations	1,745	-	1,745
Food	1,192	-	1,192
Fuel	5,933	-	5,933
Fund Raising	558	-	558
Insurance	21,378	-	21,378
Janitorial	576	-	576
Lawn Care	2,083	-	2,083
Licenses and Permits	575	-	575
Medical	1,739	-	1,739
Miscellaneous	2,574	-	2,574
Office Supplies	1,734	-	1,734
Pest Control	825	-	825
Postage	189	-	189
Professional Fees	7,137	-	7,137
Repairs and Maintenance	25,361	-	25,361
Supplies	2,101	-	2,101
Training	7,388	-	7,388
Uniforms	3,772	-	3,772
Utilities	9,363	-	9,363
Total Program Services	<u>140,120</u>	<u>-</u>	<u>140,120</u>
 Change in Net Assets	 <u>(385)</u>	 <u>182,041</u>	 <u>181,656</u>
 Net Assets, Beginning	 <u>7,113</u>	 <u>319,350</u>	 <u>326,463</u>
Net Assets, Ending	<u>\$ 6,728</u>	<u>\$ 501,391</u>	<u>\$ 508,119</u>

See accompanying notes and accountant's report.

Husser Volunteer Fire Department, Inc.

**Statement of Cash Flows
For the Year Ended December 31, 2009**

Cash Flows From Operating Activities	
Change in Net Assets	\$ 181,656
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
(Increase) Decrease in Accounts Receivable	(38,387)
(Increase) Decrease in Prepaid Insurance	741
Increase (Decrease) in Accounts Payable	(322)
Increase (Decrease) in Insurance Payable	(810)
Net Cash Provided by Operating Activities	<u>142,878</u>
Cash flows from Investing Activities	
Redemption of Certificate of Deposits	<u>101,210</u>
Net Cash Provided by Investing Activities	<u>101,210</u>
Net Increase in Cash	244,088
Cash, Beginning of Year	<u>184,501</u>
Cash, End of Year	<u>\$ 428,589</u>
Reconciliation of Cash to the Statement of Financial Position:	
Cash and Cash Equivalents, Unrestricted	\$ 6,728
Cash and Cash Equivalents, Restricted	<u>421,861</u>
	<u>\$ 428,589</u>

See accompanying notes and accountant's report.

Husser Volunteer Fire Department, Inc.

Notes to the Financial Statements As of and for the Year Ended December 31, 2009

Introduction

The Husser Volunteer Fire Department, Inc. (hereinafter referred to as the "Fire Department") is a Louisiana nonprofit corporation incorporated on October 2, 1997. Its purpose is to operate exclusively as a volunteer fire-fighting organization to provide fire protection and emergency response services in the Husser, Louisiana, geographical area.

1. Summary of Significant Accounting Policies

Basis of Presentation

The Fire Department 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.

Fund Accounting

The accounts of the Fire Department are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. Externally restricted funds may only be utilized in accordance with the purposes established by the source of the funds and are in contrast with unrestricted funds over which the Board retains full control to use in achieving any of its purposes.

The accompanying financial statements present financial resources accounted for in the following funds:

The Rural Fire District No. 2 Current restricted Fund represents revenue and expenses related to the operation of fire protection and emergency response services in the Husser area under the terms of an agreement between the Husser Volunteer Fire Department and the Rural Fire Protection District No. 2 of Tangipahoa Parish.

The accompanying financial statements include the assets, liabilities, and fund balance and the support, revenue, expenses, capital additions and cash flows reported in funds other than the Rural Fire Protection District No. 2 Current Restricted Fund. These funds are considered unrestricted.

Restrictions on Net Assets

The Rural Fire Protection District No. 2 Current Fund is considered temporarily restricted because under the terms of the contract with the Rural Fire Protection District No. 2 of Tangipahoa Parish these funds "shall be expended solely for the purposes of operating, maintaining and/or purchasing of equipment and supplies...and salaries if approved by the Fire District No. 2."

Husser Volunteer Fire Department, Inc.

Notes to the Financial Statements As of and for the Year Ended December 31, 2009

Support and Revenue

Support consists primarily of contract payments received from Rural Fire Protection District No. 2 of Tangipahoa Parish in the form of ad valorem taxes, state revenue sharing funds and fire insurance rebate funds. The Fire Department receives a percentage of the total funds available to Rural Fire Protection District No. 2 based on a formula contained in the original contract agreed to by all participating fire departments in Tangipahoa Parish. The ad valorem tax allocation is established in January of each year and disbursed by Rural Fire Protection District No. 2 on a quarterly basis. Allocations for the fourth quarter of 2009 are accrued at December 31, 2009. State revenue sharing and fire insurance rebate funds are disbursed to participating fire departments by Rural Fire Protection District No. 2 as the funds become available. As a result, ad valorem taxes and interest income are recognized as income in the period earned. State revenue sharing funds, fire insurance rebate funds, and all other revenue are recognized as income when received.

Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Department may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Income Taxes

The Fire Department is nonprofit and exempt from income taxes under Section 501(C)(4) of the Internal Revenue Code. Therefore, no provision is made for income taxes.

Fair Values of Financial Instruments

The Fire Department's financial instruments, none of which are held for trading purposes, include cash. The following methods and assumptions used by the Fire Department in estimating its fair value disclosures for financial instruments are :

Cash : The carrying amounts reported in the statement of financial position approximate fair value because of the short maturities of those instruments.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Husser Volunteer Fire Department, Inc.

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2009**

Statement of Cash Flows

For the purposes of the statement of cash flows, all investments with maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Property and Equipment

It is the Fire Department's policy to expense all assets purchased with appropriations from Rural Fire Protection District No. 2 because they are owned by Rural Fire Protection District No. 2 as stated in the contract between Rural Fire Protection District No. 2 and the ten individual fire departments. Assets purchased with other revenues are recorded as fixed assets when purchased.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Fire Department reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Fire Department reclassifies temporarily restricted net assets to unrestricted net assets at that time.

2. Cash and Cash Equivalents

At December 31, 2009, the Fire Department had cash and cash equivalents totaling \$428,589 as follows:

Operating Account	\$ 47,804
Private Account	6,728
Savings Account	374,057
Total	<u>\$ 428,589</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance 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.

Husser Volunteer Fire Department, Inc.

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2009**

The Fire Department maintains deposits at two financial institutions. At December 31, 2009, the Fire Department had \$430,170 in deposits (collected bank balances). The deposits were collectively secured from risk by \$430,170 of federal deposit insurance.

3. Leases and Commitments

The Husser Volunteer Fire Department, Inc. had no leases at December 31, 2009. The three fire station properties were donated to the Rural Fire Protection District No. 2 in prior years. The property improvements revert back to the donor if the property is no longer used for its intended purpose. The property is not reflected on the books since it is owned by the Rural Fire Protection District No. 2

4. Donated Materials and Services

The Fire Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials or equipment, when received, are reflected as contributions in the accompanying statements at their estimated fair market values at the date of receipt.

No amounts have been reflected in the statements for donated services since the information was not available. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Fire Department's program services.

5. Concentrations

During the year ended December 31, 2009, \$300,686, or 93%, of the Department's gross revenues were derived from appropriations from the Tangipahoa Parish Rural Fire Protection District No. 2.

6. Contract with Rural Fire Protection District No. 2

The Tangipahoa Parish Council (the parish governing authority) created Rural Fire Protection District No. 2 of Tangipahoa Parish. The Fire Protection District is funded by an ad valorem tax, state revenue sharing and 2% fire insurance rebate to provide fire protection and emergency response services to the rural areas of Tangipahoa Parish.

The Husser Volunteer Fire Department entered into an agreement with Rural Fire Protection District No. 2 to provide fire protection and emergency response services in the Husser area. Funding is provided by an appropriation from Rural Fire Protection District No. 2. Under the terms of the contract with the Fire Protection District, these funds "shall be expended solely for the purposes of operating, maintaining, and/or purchasing of equipment or supplies and salaries if approved by Rural Fire Protection District No. 2." Equipment purchased with monies received from Rural Fire Protection District No. 2 remains the property of the Rural Fire Protection District No. 2 and is not recorded in the accompanying financial statements.

Husser Volunteer Fire Department, Inc.

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2009**

7. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 11, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Husser Volunteer Fire Department, Inc.
Husser, Louisiana 70441

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Husser Volunteer Fire Department, Inc. (A nonprofit corporation) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Husser Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying *Louisiana Attestation Questionnaire* and the additional agreed-upon procedures as required by the Legislative Auditor, State of Louisiana for the fiscal year ended December 31, 2009. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Husser Volunteer Fire Department, Inc. had the following local awards at December 31, 2009:

Tangipahoa Parish Rural Fire Protection District No. 2	\$ 300,686
Total	<u>\$ 300,686</u>

2. For each Federal, state, and local award:
 - Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

Six disbursements were selected for each local award.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

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

Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All the selected payments were properly coded to the correct fund and general ledger account.

- Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting the selected documentation indicated approval from two commissioners.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

There were no Federal awards.

For the local awards, I determined that each of the disbursements selected were expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 2009 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no close out reports for awards during the period.

Meetings

4. Examine evidence indicating that agendas for 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).

Husser Volunteer Fire Department, Inc. did post the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies 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 Fire Department was not required to submit a budget.

Phil Hebert, CPA

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Prior Comments and Recommendations

6. My engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

An audit was performed on the financial statements of the Husser Volunteer Fire Department, Inc. as of and for the year ended December 31, 2008 and a report was issued dated October 15, 2009. The report presented the auditor's findings and recommendations. As part of this engagement I reviewed the recommendations and indicated the extent to which such matters have been resolved in the Schedule of Prior Year Audit Findings.

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 Husser Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

May 11, 2010

Husser Volunteer Fire Department

**Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

Section I - Internal Control and Compliance Material to the Financial Statements

2008-1: Written Procedures

Finding:

The Husser Volunteer Fire Department is not consistent with business practices and procedures that are to be followed with a not for profit organization.

Recommendation:

It is recommended that the Husser Volunteer Fire Department, Inc. have written procedures that comply with state laws. The procedures should be explained and clearly understood by management and the board on what should be done, how it should control all facets of a financial function. This is to reduce the risk factor that could provide opportunities for management or volunteers to misappropriate assets.

Corrective Action Taken:

At this time Husser Volunteer Fire Department does not have a written policy and procedures manual. Management does not think it is necessary to have a written policy and procedures manual.

Not Resolved

2008-2: Financial Reporting

Finding:

Monthly financial statements are not being provided to the Board. Financial statements should be presented to the Board at monthly meetings for them to be aware of the revenues and expenditures of the fire department.

Recommendation:

I recommend that Husser have their treasurer prepare financial statements on a monthly basis to present at the monthly meetings. Good business practices would require management to have these documents in order to make proper decisions.

Corrective Action Taken:

The treasurer uses Quickbooks accounting software to prepare financial statements for the board monthly. Financial statements are submitted to Tangipahoa Parish Rural Fire Protection District No. 2 quarterly.

Resolved

Continued

Husser Volunteer Fire Department

**Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009**

2008-3: Incorrect Postings in General Ledger

Finding:

During the audit six (6) items from the general ledger account were selected for review of the supporting invoices. In looking at the six (6) invoices it was determined that all the amounts on the invoices were charged to gas even though items for supplies and meals were also reflected on the invoices.

Recommendation:

It is recommended that Husser set up procedures for reviewing the accounting postings monthly and make any necessary adjustments.

Corrective Action Taken:

Some invoices from local convenience stores contain gas, food and supplies. In 2008 payments for these invoices were charged to gas. Following the recommendation of the auditor, the treasurer allocates the invoices to the correct general ledger accounts. The treasurer also worked with a local CPA firm to standardize the coding of invoices and set up the proper general ledger accounts.

Resolved

2008-4: Lack of Supporting Documents

Finding:

Seventy (70) expenditures were selected from the general ledger looking for supporting invoices, thirty-eight (38) items in the amount of \$27,295 did not have supporting invoices to justify payment.

Recommendation:

I recommend that before payment is made that a properly approved invoice be available and properly filed once payment is made.

Corrective Action Taken:

On July 8, 2008 there was a change in the treasurer position. The new treasurer attaches a copy of the check stub to the paid invoices and files the invoices by month in manilla folders.

Resolved

Continued

Husser Volunteer Fire Department
Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2009

2008-5: Questionable Expenditure

Finding:

In reviewing expenditures there were payments for three (3) banquets (one payment is for a banquet held in December of 2007) held for the volunteers at a cost of \$4,648, expenditures for flowers for \$100, and meals in the amount of \$272 from the Cracker Barrel restaurant.

Recommendation:

It is recommended Husser review its policy on paying for banquets, flowers, and meals with Parish funding. It is recommended that these types of expenditures be paid with private funding.

Corrective Action Taken:

Management did not pay for banquets, flowers or meals with Public funds in 2009. Management will pay these types of expenditures with private funds.

Resolved

2008-6: Violations of Engagement Completion Filing Deadline

Finding:

The Husser Volunteer Fire Department, Inc. did not submit the annual audit for the fiscal year ended December 31, 2008, by the deadline of June 30, 2009. The Husser Volunteer Fire Department, Inc. is not in compliance with the State filing requirements of LSA-R.S. 24:513.

Recommendation:

It is recommended that Husser retain a CPA firm to do the year end full disclosure compiled financial statement. This would facilitate the preparation of the yearly audit.

Corrective Action Taken:

The Department engaged a CPA Firm to perform the Review/Attestation engagement for the fiscal year ending December 31, 2009. The financial statements were filed by the deadline of June 30, 2010.

Resolved

Section II - Internal Control and Compliance Material to the Federal Awards

Section II not applicable

Section III Management Letter

Section III not applicable

This schedule has been prepared by management.

Concluded

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

FEBRUARY 1, 2010 Date

Phil Hebert, CPA
A Professional Accounting Corporation
600 West Pine Street
Ponchatoula, Louisiana 70454

In connection with your review of our financial statements as of December 31, 2009, and for the year 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 regulations 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 2-1-2010 (date of completion/representations)

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() N/A()

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() N/A()

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

Yes() No() N/A()

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

Yes() No() N/A()

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() N/A()

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() N/A()

Prior Year Comments

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

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. 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 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.

Bailey C. Smith Secretary February 1, 2019 Date
Michelle St. George Treasury FEBRUARY 1, 2010 Date
James D. Bailey President February 1, 2010 Date

RESOLUTION

WHEREAS, Husser Volunteer Fire Department, as a part of its review of the financial statements as of December 31, 2009, and for the one year period then ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

WHEREAS, upon completion, the questionnaire must be presented to and adopted by the board of directors of the Husser Volunteer Fire Department, by means of a formal resolution in an open meeting, and,

WHEREAS, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement, test the accuracy of the responses in the questionnaire,

WHEREAS, the Louisiana Attestation Questionnaire was reviewed and all questions answered by the board of directors of the Husser Volunteer Fire Department,

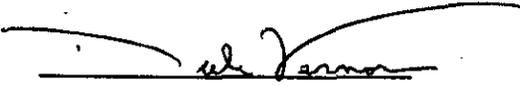
THEREFORE BE IT RESOLVED that the Husser Volunteer Fire Department hereby adopts this resolution on 2/1/2010 by the following roll call vote:

YEAS: 22

NAYS: 0

ABSENT: 0


Secretary/Treasurer


Chief