**Agency Name and Address:**

Lafourche Basin Levee District

21380 Highway 20

Post Office Box 670

Vacherie, Louisiana 70090-0190

Website: N/A

**Solicitation Number:** 18-2010

**Type of Engagement:** Audit (AUP not required)

**Contract Period:** December 15, 2018 – June 30, 2021

**Periods to be Examined:** Years ending December 31, 2018; December 31, 2019; and December 31, 2020

**Description of the State Agency:**

* Lafourche Basin Levee District was created by Louisiana Revised Statute (R.S.) 38:291(F). The district provides flood protection to all or portions of Ascension, St. James, St. John the Baptist, St. Charles, and Assumption parishes. The district maintains about 63 miles of levees.
* The district is governed by a board of eleven commissioners who are appointed by the governor. Commissioners are authorized by R.S. 38:308 to receive a per diem of $105.00 for each day spent engaged in board business. In lieu of the per diem, the president may receive a salary not to exceed $1,000 per month. In addition, members shall be reimbursed for actual expenses and mileage in accordance with state travel regulations as prescribed by the Division of Administration and or R.S38:310
* The board holds 12 regular board meetings per year, 12 finance meetings per year and 12 committee meetings per year.
* The district has 34 employees. There is 1 employee in the accounting department. The district also contracts for accounting services. The contract accountant performs accounting, financial, consulting, reporting and administrative services as requesting by the district.
* The district has 2 bank accounts and 2 investment accounts. The district issues approximately 90 to 100 checks each month. Two signatures are required on checks. The president, vice president, and executive director are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The administrative staff reconciles the bank statements and which are then reviewed by management
* The Division of Administration, Office of Statewide Accounting and Reporting Policy’s Annual Fiscal Report (AFR) packet, which is a statutory basis report, should be included in the report as supplementary information.
* Operations of the district are primarily funded by ad valorem taxes. The district is engaged in governmental activities. The district uses a General Fund to report its financial position. The following activity/balances were reported as of and for the year ended December 31, 2017:

Total Assets/Deferred Outflows $16,177,519

Total Liabilities/Deferred Inflows $4,035,640

Net Position $12,141,879

Revenues $4,141,947

Expenses $3,936,034

**Accounting System:** Procomm Plus Telnet: Linux with Methods Computer Systems Solutions

**Financial Statements:** The district will provide a general ledger and a trail balance.

**Estimated Start of Fieldwork:** No later than March 15 for the period FYE December 31, 2018, FYE December 31, 2019, and FYE December 31, 2020.

**Engagement Completion Date:** No later than June 30 following each period

**Special Requirements:**

* The successful ICPA will assist in the compilation of the financial statements in accordance with GAAP, to include appropriate note disclosures, for each period.
* The successful ICPA will assist the district in preparing the AFR packet.

**State Agency Assistance:** The district will provide supporting schedules as required.

**Last Engagement:** Audit as of and for the period ended December 31, 2017

**Results of Last Engagement:**

* Unmodified opinion
* No findings noted

**Prior Auditor:** Louisiana Legislative Auditor

1600 North Third Street

Baton Rouge, Louisiana 70804

**Prior Engagement Fee:** $4,400

**Proposers’ Conference:**

* A proposers' conference will **not** be held.
* Any questions regarding the SFP or state agency should be sent to Kathy Steelman at [ksteelman@lla.la.gov](mailto:ksteelman@lla.la.gov)

**Proposal Due Date and Time:** November 19, 2018 at 5:00 PM