

ALLEN PARISH FIRE PROTECTION DISTRICT No. 3



COMPLIANCE AUDIT

ISSUED SEPTEMBER 12, 2007

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
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BATON ROUGE, LOUISIANA 70804-9397**

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STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

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September 12, 2007

Mr. Charles E. Earl, President,
and Board of Commissioners
Allen Parish Fire Protection District No. 3
Post Office Box 201
Grant, Louisiana 70644

Dear Mr. Earl:

We have audited certain transactions of the Allen Parish Fire Protection District No. 3 (District) for the period July 1, 2004, to December 31, 2006. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain allegations.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required of an audit by *Government Auditing Standards* in our examination of the District's financial records; therefore, we are not offering an opinion on the District's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The concerns and results of our audit are listed below for your consideration.

For the period of January 1, 2005, through December 31, 2006, District personnel purchased fuel on 179 occasions for \$7,747. The District provided detailed receipts for 15 of the 179 fuel purchases. The remaining 164 transactions were documented using only credit card statements. District officials should implement procedures that require:

- (1) all fuel purchased be documented by an invoice/receipt;
- (2) the invoices/receipts be reconciled to the monthly fuel statement; and
- (3) the invoice/receipts should contain the following:
 - where the fuel was purchased;
 - date and time the fuel was purchased;
 - the number of gallons of fuel purchased;
 - dollar amount of fuel purchased;
 - signature of District personnel purchasing the fuel;
 - the license or inventory number of the vehicle; and
 - the mileage of the vehicle at the time of fuel purchase.

Mr. Charles E. Earl, President
September 12, 2007
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The board did not maintain written minutes of its meetings or publish written notice of the meetings. Louisiana law requires that all public bodies keep written minutes¹ and give written public notice of meetings.² The minutes should include, but are not limited to,:

- (1) the date, time, and place of the meeting;
- (2) the members of the public body recorded as either present or absent;
- (3) the substance of all matters decided; and
- (4) any other information that the public body request be included or reflected in the minutes.

This correspondence represents our finding and recommendation as well as management's response. This correspondence is intended primarily for the information and use of management of the District. I trust this information will assist you in the efficient and effective operations of the District. Should you have any questions, please contact me at (225) 339-3839 or Mr. Dan Daigle at (225) 339-3808.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

KJ:GD:DD:dl

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¹ Louisiana Revised Statute 42:7.1 provides, in part, that all public bodies keep written minutes of their open meetings. The minutes shall be public records and shall be available within a reasonable time after the meeting.

² Louisiana Revised Statute 42:7 provides, in part, that all public bodies shall give written public notice of any regular, special, or rescheduled meeting no later than twenty-four hours before the meeting. Such notice shall include the agenda, date, time, and place of the meeting.

Management's Response

Allen Parish Fire District No. 3
P.O. Box 201
Grant, Louisiana 70644

Sept. 3, 2007

Legislative Auditor
State of Louisiana
Baton Rouge, La 70804

To whom it May Concern:

First let me compliment your staff on the professional manner in which the audit of our fire department was conducted.

In answer to the shortcomings noted by your staff let me assure you steps have been taken to rectify these problems.

As to the problem of the fuel purchases, the following has been implemented.

1. All fuel purchases must have a ticket signed by the driver who made the purchase.
2. All fuel purchases will be notated in a logbook kept in the vehicle.
3. All fuel statements will be reconciled at the end of each month.

As to the problem noted pertaining to the minutes of the board Meetings, the following have been implemented.

1. A member of the board has been assigned the task of keeping and recording the minutes of each meeting to include all sort comings noted by your auditors.

Again let me thank your staff for their courtesy and professionalism.

Sincerely,


Charles E. Earl Board President