

LIVINGSTON PARISH FIRE PROTECTION
DISTRICT NO. 9



COMPLIANCE AUDIT
ISSUED OCTOBER 8, 2008

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

October 8, 2008

Mr. Bart Leader, Jr., Chairman,
and Board of Commissioners
Livingston Parish Fire Protection District No. 9
Post Office Box 40
Maurepas, Louisiana 70449

Dear Mr. Leader:

We have audited certain transactions of the Livingston Parish Fire Protection District No. 9 (District) for the period July 1, 2006, to June 30, 2008. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain allegations regarding the meetings held by the District board.

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*; 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.

Open Meeting Laws

Louisiana law provides that it is essential to the maintenance of a democratic society that public business be performed in an open and public manner and that citizens be advised of and aware of the performance of public officials and the deliberations and decisions that go into the making of public policy. In addition to the requirement that public meetings be held, state law requires that all public bodies give written notice of meetings¹ and keep written minutes.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.

¹ **Louisiana Revised Statute 42:7** provides, in part, that all public bodies give written 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.

² **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.

Mr. Bart Leader, Jr.
October 8, 2008
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Representatives of the Louisiana legislative auditor requested copies of written notices and minutes for all board meetings held during the previous fiscal year from Bart Leader, District board president and Wayne Bates, board secretary. However, Mr. Leader and Mr. Bates were unable to provide the requested documents. Mr. Bates stated that they did not have any of the requested board meeting minutes and that he was unaware that they were supposed to advertise the board meetings. Mr. Leader stated that although the board did not publish written notice of their meetings, they were always held at a public place. He also stated that the board did not do a good job of following Louisiana laws pertaining to meetings of public bodies.

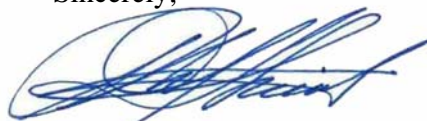
Since the District board did not give written notice of meetings, residents were not advised of or aware of the performance of public officials and the deliberations and decisions that went into the making of public policy. In addition, because written minutes were not maintained, residents were not able to determine the date, time, and place of the meetings as well as the members present and substance of matters decided at the meeting. We recommend that the District board act in accordance with Louisiana law regarding open meetings which should include giving written notice of all board meetings and producing and maintaining written minutes.

Failure to Issue Internal Revenue Service Form 1099

The Internal Revenue Code requires that Internal Revenue Service Form 1099-MISC be filed for all persons whom the District paid non-employee compensation exceeding \$600 in one year. During our review, we noted that the District failed to issue the proper tax forms for payments made to the contracted bookkeeper. In 2006 and 2007, non-employee compensation totaling \$1,600 and \$2,400 was paid to this individual. The bookkeeper stated that she did not receive a 1099-MISC form from the District but added that these amounts were included on her individual income tax return as other income. We recommend that the District comply with the Internal Revenue Code and file all necessary tax documents.

This correspondence represents our findings and recommendations 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:GC:DD:dl

Management's Response

Livingston Parish Fire Protection District Number Nine
Post Office Box 40 Maurepas, Louisiana 70449

September 22, 2008

Mr. Steve Theriot
Legislative Auditor
State of Louisiana
1600 North Third Street
Baton Rouge, LA 70804

Mr. Theriot,

In reference to the correspondence from your office as of September 9, 2008 this letter will serve as the official reply from the Board of Directors of Livingston Parish Fire Protection District Number Nine. Understand that we are a non-compensated governing board made up of volunteers from the district. Be that as it may we will attempt to comply in totality with both issues identified within your report.

We have already begun to better comply with the Louisiana Open Meeting Laws, and I will personally insure that all required 1099 forms are issued in the future.

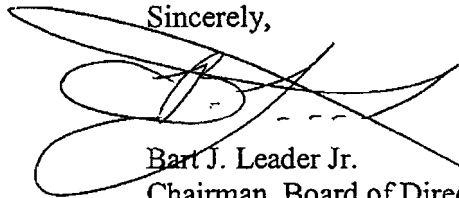
I truly appreciate the job that your staff has done and like-wise am very proud of the financial detail maintained by the district.

It is the intent of the board to continue to provide the best and most appropriate fire apparatus and fire equipment that our budget will allow, as well as support the local volunteer fire fighters with all necessary training requested.

Please be advised that additional documentation associated with the transactions of the board or being forwarded to Ms. Kimberly Jones in your office as of the date of this letter. This information includes board resolutions associated with public balloting and other such activities undertaken by the district.

Thank you for your time and attention to this matter.

Sincerely,



Bart J. Leader Jr.
Chairman, Board of Directors
Livingston Parish Fire Protection District No. 9