

Agency Name and Address:

Natchitoches Historic District Development Commission
321 Bienville Street
Natchitoches, Louisiana 71457

Note: The commission does not have a physical office. The address listed above is that of the commission's contract accountant.

Solicitation Number: 13-6185

Type of Engagement: Agreed-Upon Procedures (http://www.lia.la.gov/userfiles/file/AUP_Report.doc)

Contract Period: June 1, 2013 – September 1, 2015

Periods to be Examined: Years ending June 30, 2013; June 30, 2014; and June 30, 2015

Description of the State Agency:

- Natchitoches Historic District Development Commission was created by Louisiana Revised Statute (R.S.) 25:791. The commission is responsible for planning and developing the Natchitoches Historic District.
- The commission is composed of 16 members. Members do not receive a per diem but are authorized by R.S. 25:791 to be reimbursed for actual expenses incurred when engaged in commission business.
- The commission holds 12 meetings per year. At each meeting, the commission reviews the check register and financial statements.
- The commission has no employees. The commission contracts for accounting services with Johnson, Thomas & Cunningham.
- The commission has one bank account. The commission has no credit cards. The commission issues approximately ten checks each month. Two signatures are required on checks. The chairman, treasurer, and finance director are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The contract accountant reconciles the bank statements.
- Operations of the commission are primarily funded by a state appropriation. The commission is engaged in governmental activities. The following activity/balances were reported as of and for the year ended June 30, 2012:

| | Statement of Net Assets/ Statement of Revenues, <u>Expenses and Changes in Net Assets</u> |
|-------------------|---|
| Total Assets | \$152,453 |
| Total Liabilities | \$0 |
| Net Assets | \$152,453 |
| Revenues | \$360,470 |
| Expenses | \$300,096 |

Accounting System: Automated

Financial Statements: The commission will provide a general ledger and trial balance.

Estimated Start of Fieldwork: No later than July 15 following each period

Engagement Completion Date: No later than September 1 following each period

Special Requirements:

- The successful ICPA will prepare the Agreed-Upon Procedures Report developed by the Louisiana Legislative Auditor.

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

Last Engagement: Agreed-upon procedures as of and for the period ended June 30, 2012

Results of Last Engagement:

- No exceptions noted

Prior Auditor: Mary Sue Stages, CPA, APAC
Post Office Box 30
Baker, Louisiana 70704-0030

Prior Engagement Fee: \$2,100 (approximately 32 hours)

Proposers' Conference:

- A proposers' conference will not be held.
- Any questions regarding the SFP or agency should be sent to Nancy Clement at nclement@lla.la.gov.

Proposal Due Date and Time: Monday, May 6, 2013; 5:00 p.m.