

Agency Name and Address:

Red River, Atchafalaya and Bayou Boeuf Levee District
10 Calvert Drive
Post Office Box 8235
Alexandria, Louisiana 71306-1235

Website: www.rrabb.net

Solicitation Number: 13-2019

Type of Engagement: Agreed-Upon Procedures (http://www.lla.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:

- Red River, Atchafalaya and Bayou Boeuf Levee District was created by Louisiana Revised Statute (R.S.) 38:291(M). The district provides flood protection to areas in all or portions of Avoyelles, Rapides, and St. Landry parishes. The district maintains about 250 miles of levees.
- The district is governed by a board of three members who are appointed by the governor. Members are authorized by R.S. 38:308 to receive a per diem of \$75 for each day spent engaged in board business. In addition, members shall be reimbursed for actual expenses and mileage in accordance with state travel regulations as prescribed by the Division of Administration.
- The district holds 12 meetings per year. At each meeting, the board reviews the budget and bills to be paid.
- The district has 30 employees. There are two employees in the accounting department.
- The district has one bank account and three certificates of deposit. The district has two credit cards. The district issues approximately 100 checks each month. Two signatures are required on checks. Board members and the executive director are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The administrative assistant reconciles the bank statements.
- Operations of the district are primarily funded by ad valorem taxes. The district 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 | \$3,098,454 |
| Total Liabilities | \$2,250,214 |
| Net Assets | \$848,240 |
| Revenues | \$2,668,781 |
| Expenses | \$2,560,169 |

Accounting System: Quickbooks

Financial Statements: The district 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 district 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:

- Three exceptions noted
 - Written policies and procedures
 - Cash – inadequate segregation of duties
 - Credit cards – original receipts and business purpose

Prior Auditor: Kolder, Champagne, Slaven & Company, LLC
Post Office Box 82329
Lafayette, Louisiana 70508

Prior Engagement Fee: \$4,635 (approximately 60 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.