

Agency Name and Address:

Red River Levee and Drainage District
Post Office Box 433
Coushatta, Louisiana 71019

Note: The district does not have a physical office.

Solicitation Number: 13-2018

Type of Engagement: Agreed-Upon Procedures (http://www.lila.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 Levee and Drainage District was created by Louisiana Revised Statute (R.S.) 38:291(N). The district provides flood protection to areas in all or portions of DeSoto and Red River parishes. The district maintains about 43 miles of levees.
- The district is governed by a board of five commissioners who are appointed by the governor. Commissioners are authorized by R.S. 38:308 to receive a per diem of \$75 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, commissioners 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 monthly receipts and disbursements.
- The district has no employees. The district contracts for accounting services with Hines, Sheffield & Squyres, CPAs.
- The district has two bank accounts. The district has no credit cards. The district issues approximately six checks each month. Two signatures are required on checks. The president, vice-president, and secretary are authorized to sign checks. Supporting documentation is provided to the individual signing the check. The secretary 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	\$607,555
Total Liabilities	\$9,078
Net Assets	\$598,477
Revenues	\$364,786
Expenses	\$105,034

Accounting System: Automated

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: Compilation as of and for the period ended June 30, 2012

Prior Auditor: Hines, Sheffield & Squyres, CPAs
Post Office Box 2188
Natchitoches, Louisiana 71457

Prior Engagement Fee: \$2,250

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.