

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN THAT THE TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2 WILL MEET IN **REGULAR SESSION** ON MONDAY, NOVEMBER 23, 2020 IMMEDIATELY FOLLOWING THE REGULAR MEETING OF THE TPC, TANGIPAHOA PARISH GORDON A. BURGESS GOVERNMENTAL BUILDING, 206 EAST MULBERRY STREET, AMITE, LA.

PUBLIC HEARING - Notice Is Hereby Given That a Public Hearing Will Be Held by The Tangipahoa Parish Rural Fire District No. 2 Board of Commissioners on Monday, November 23, 2020 immediately following the regular meeting of the TPC. At Tangipahoa Parish Government Gordon A. Burgess Governmental Building, 206 East Mulberry Street, Amite, Louisiana, contact number (985)748-3211, on the following:

- Introduction of Proposed Resolution to Adopt the Proposed Operating Budget for the Year Ending December 31, 2021

-Introduction of Proposed Resolution to Adopt the Amended Operating Budget for the Year Ending December 31, 2020

AGENDA TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2 REGULAR MEETING NOVEMBER 23, 2020

CALL TO ORDER

ROLL CALL

PUBLIC INPUT - *Anyone Wishing to Address any Agenda Item*

ADOPTION OF MINUTES- Regular meeting dated October 26, 2020

WILMER FIRE MATTERS

[1.](#) Ratification of Approval of a Full Time Position

EIGHTH WARD FIRE MATTERS

[2.](#) Approval to Purchase SCBA Air Bottles

MONTHLY REPORTS AND REGISTERS

ADMINISTRATORS REPORT

[3.](#) Approval of Accounting Services Proposal

[4.](#) Approval of Audit Service Proposal

[5.](#) Introduction of Proposed Resolution to Adopt the Proposed Operating Budget for the Year Ending December 31, 2021

[6.](#) Introduction of Proposed Resolution to Adopt the Amended Operating Budget for the Year Ending December 31, 2020

[7.](#) Approval of 2021 Contract Between TPRFPD No. 2 and Individual Fire Departments

OTHER FIRE MATTERS

PERSONNEL COMMITTEE REPORT

- [8.](#) Audit Recommendation for Fire Administrator Internal Controls
- [9.](#) Fire Administrator Job Description
- [10.](#) Fire Administrator Contract Extension

ADJOURN

POSTED November 19, 2020

PUBLISHED DAILY STAR November 19, 2020

S/David P. Vial, President
T. P. Rural Fire District No. 2

S/Kristen Pecararo, Secretary
T. P. Rural Fire District No. 2

TANGIPAHOA PARISH RURAL FIRE # 2 POSITION REQUISITION/APPROVAL TO HIRE FORM

This form is to be used for all position replacements or additions. Any change to the job description for this position may be forwarded with this form.

Position Title: Fire Operator Position Number: _____

Location: Kentwood Independence Husser Wilmer

Loranger Natalbany Hammond Ponchatoula

8th Ward (Robert) Manchac Other _____

Position Information: Replacement For: _____

Is the Job description current?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Payroll Mode:
Status: Employment Category	Hours per week: _____	<input checked="" type="checkbox"/> Biweekly
<input checked="" type="checkbox"/> Reg F/T	Days per week: _____	<input type="checkbox"/> Monthly
<input type="checkbox"/> Reg P/T		
<input type="checkbox"/> Temp F/T		
<input type="checkbox"/> Temp P/T		
FLSA Status:	<input type="checkbox"/> Exempt (Salary) <input checked="" type="checkbox"/> Non Exempt (Hourly)	

Recruiting Information:

Job Availability Date: 11-1-20

Recruiting Source desired: Job Posting Newspaper Files Other: _____

Approvals:

Chief: [Signature] Date: 10-21-20 Chairman Fire Board: _____ Date: _____

Dist. Councilman: _____ Date: _____ Board Commissioner: _____ Date: _____

New Hire Information: Complete this form before attending Fire Board meeting to request approval to hire.

Name of Person Hired: (please print) James Allen Schimsher Date of Hire: 6-19-20

Compensation: \$11.00 Per hour Per Year Other: _____ Start Date: _____

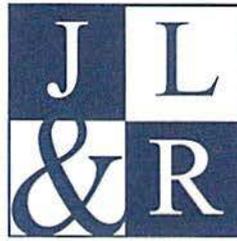
Date forwarded to payroll for processing: _____

Allen is going from Part time to Full time starting 11-1-20

Start date should be the beginning of a pay period. This allows enough time to schedule drug screens, physicals and the processing of paperwork.

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehrlich, CPA

Megan E. Lynch, CPA
B. Jacob Steib, CPA
Brody E. Howes, CPA
Christie J. Barado
Connor J. Collura
Sharon B. Bravata
Krystal L. Waddell
Debbie G. Faust, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



Member of
American Institute of CPAs
Society of Louisiana CPAs

October 28, 2020

Accounting Services Agreement

Mr. David Vial, President
and Members of the Board of Commissioners
Tangipahoa Parish Rural Fire Protection District No. 2
Post Office Box 818
Amite, Louisiana 70422

We are pleased to confirm our acceptance and understanding of the services we are to provide for Tangipahoa Parish Rural Fire Protection District No. 2 for the three years ending December 31, 2021, December 31, 2022, and December 31, 2023. This letter is to confirm our understanding of the terms and objectives of our accounting services engagement and the nature and limitation of the services we will provide.

We will perform the accounting services described in detail in Exhibit A which will include that we prepare the monthly departmental financial statements of Tangipahoa Parish Rural Fire Protection District No. 2, which comprise the assets, liabilities and fund balance (cash basis) as of the end of each month January 2021 through December 2023, and the related statement of cash receipts and cash disbursements for each month and year-to-date for the period January 2021 through December 2023, for each fire department individually. We will also prepare the annual financial statements including related footnote disclosures as required by the independent auditor of the District as of and for the three years ending December 31, 2021 and December 31, 2023. For the monthly financial statements by fire department, management has elected to omit substantially all of the disclosures (and statement of cash flows) required by accounting principles generally accepted in the United States of America.

Our Responsibilities

The objective of our engagement is to—

- 1) perform the accounting services described in Exhibit,
- 2) prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and,
- 3) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our preparation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services and preparing the financial statements.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations. However, we will inform the Board of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our financial statement preparation procedures regarding any wrongdoing within the District or noncompliance with laws and

regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the Company complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with—
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them and that substantially all disclosures required by generally accepted accounting principles (GAAP) have been omitted.

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our accounting and financial statement preparation services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. It is our understanding that you have assigned Mr. Dennis Crocker, Fire Administrator, as the personal responsible to oversee our accounting and financial statement preparation services.

Other Relevant Information

Lyle E. Lambert, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for the accounting services will be as detailed in the attached Exhibit A. You may request that we perform additional services not contemplated by this engagement letter. If this occurs, our fees for other accounting services will be billed at our standard hourly rates for the actual work performed by our staff. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Mr. David Vial, President
October 28, 2020
Page 3 of 3

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

James Lambert Riggs & Associates, Inc.



Lyle E. Lambert, CPA

Acknowledged:

Tangipahoa Parish Rural Fire Protection District No. 2

David Vial, President

Date

Tangipahoa Parish Fire Protection District No. 2
Contract for Accounting Services
For the Period January 1, 2021 through December 31, 2023

Exhibit A

Accounting services to be performed by James Lambert Riggs & Associates, Inc.:

Annual Amount

Annual Work

1	Run QuickBooks Vendor 1099 Review report to search for missing federal id numbers	300.00
2	Prepare and mail Forms 1099-Misc for all vendors	400.00
3	Budget work (amendment and adoption)	1,200.00
4	Year-end close required for auditor	2,400.00
5	Work with independent auditor to provide information needed for audit	2,400.00
		<u>6,700.00</u>

Quarterly Work

1	Prepare checks to disburse ad valorem tax, state revenue sharing and 2% fire insurance rebate to individual fire departments	600.00
2	Journalize activity from individual fire department (8) local bank accounts into the Fire District No. 2 QuickBooks for consolidated financial reporting and audit purposes.	4,800.00
3	Print QuickBooks Transaction Register for account "Equipment >\$1,000 and copy invoices for fixed asset inventory control	200.00
4	Reconciliation of activity from individual fire department (8) local bank accounts into the Fire District No. 2 QuickBooks for consolidated financial reporting and audit purposes.	2,400.00
		<u>\$ 8,000.00</u>

Daily Transaction Processing, Procedures and Controls:

1	Date and time stamp all invoices received	2,600.00
2	Match each invoice to approved vendor list and remove invoice requiring vendor setup	2,600.00
3	Obtain signed Form W-9 from vendor and complete new vendor setup prior to payment	1,300.00
4	Input non-P.O. invoices into QuickBooks	7,150.00
5	Input P.O. invoices into QuickBooks and reconcile to P.O.	7,150.00
6	Print checks and stamp authorized check signer using dual control of automated stamp machine.	2,600.00
7	Print bank register report and submit stamped checks and register report to partner for review and approval.	7,800.00

Tangipahoa Parish Fire Protection District No. 2
Contract for Accounting Services
For the Period January 1, 2021 through December 31, 2023

Exhibit A

<u>Accounting services to be performed by James Lambert Riggs & Associates, Inc.:</u>		<u>Annual Amount</u>
8	Attach invoice to checks, attached window envelope and return to fire administrator and board of commissions for approval and mailing.	2,600.00
9	Attach check stub to paid invoice and file by check number	2,600.00
10	Stamp incoming receipts, assign budget code and enter into QuickBooks and make deposit	1,300.00
11	Prepare ACH origination for payroll reimbursements to fire departments.	2,600.00
12	Complete ACH approval for payroll reimbursements to fire departments once fire administrator approves ACH batch origination.	7,800.00
13	Record completed ACH payment in QuickBooks	2,600.00
13	Enter autodraft bills (recurring invoices) into QuickBooks	1,300.00
14	Record payment of autodraft bills in QuickBooks and print pay stub.	1,300.00
		<u>\$ 53,300.00</u>
 <u>Monthly Transaction Processing Procedures and Controls (District Account):</u>		
1	Obtain bank statements directly from bank and reconcile each bank account	780.00
2	Input bank balance to pledge collateral spreadsheet and test for adequacy	900.00
3	Input department "Pooled Cash" interest to Excel spreadsheet and allocate to individual departments	900.00
4	Print monthly reports by department to include:	
	Statement of net position by department	300.00
	Statement of revenues and expenditures by department	300.00
	Year-to-date budget vs actual report by department	300.00
	Monthly general ledger by department	300.00
5	Accountant review of financial statements	7,200.00
6	Partner review of financial statements	1,800.00
		<u>12,780.00</u>
 <u>Monthly Fixed Asset Transaction Processing Procedures and Controls:</u>		
1	Print QuickBooks Transaction Register for account "Equipment >\$1,000 for the month and match to vendor invoices	300.00

Tangipahoa Parish Fire Protection District No. 2
Contract for Accounting Services
For the Period January 1, 2021 through December 31, 2023

Exhibit A

Accounting services to be performed by James Lambert Riggs & Associates, Inc.:

- 2 Add asset information to fixed asset inventory control

Annual Amount
600.00
900.00

Total Annual Amount **\$ 81,680.00**

Professional Discount 25.4% **\$ (20,780.00)**

Fixed Fee Amount **\$ 60,900.00**

Monthly Amount **\$ 5,075.00**

Preparation of annual financial statement including related footnote disclosures as required by the independent auditor.

Fixed Fee Amount **\$ 10,500.00**

Accounting functions to be performed by Fire District 2 Personnel:

- 1 Obtain competitive quotes from vendors, when required to comply with the requirements of the public bid law
- 2 Prepare QuickBooks purchase orders for all non-recurring purchases and determine budget category and fire department to be charged
- 3 Stamp all regularly recurring invoices to document approval and determine budget category and fire department to be charged
- 4 Sign and mail all checks prepared
- 5 Present monthly financial reports to Fire Board
- 6 Assign pre-numbered tag to each asset purchased



LAURA GRAY

CERTIFIED PUBLIC ACCOUNTANT

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October 26, 2020

Board of Commissioners
Tangipahoa Parish Rural Fire Protection District No. 2
P.O. Box 818
Amite, Louisiana 70422

As a certified public accountant licensed to practice in Louisiana, I am pleased to confirm our understanding of the services I am to provide Rural Fire Protection District No. 2 of Tangipahoa Parish (District) for the years ending December 31, 2020, and 2021, and 2022.

Audit Scope

I will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of rural Fire Protection District No. 2 of Tangipahoa Parish as of and for the years ending December 31, 2020, 2021, and 2022.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Rural Fire Protection District No. 2 of Tangipahoa parish's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Rural Fire Protection District No. 2 of Tangipahoa Parish's RSI in accordance with auditing standards generally accepted in the United states of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Schedule of Changes in the District's Total OPEB liability; if applicable
- Schedule of the District's Proportionate Share of the Net Pension Liability; if applicable
- Schedule of the District's Contributions; if applicable

I have also been engaged to report on supplementary information other than RSI that accompanies Rural Fire Protection District No.2 of Tangipahoa Parish's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- Schedule of compensation, benefits, and other payments to agency head.

It is my understanding that my audit will encompass the following fund:

- General fund

and the following:

Discretely Presented Component Units

- Hammond Rural Fire Department
- Ponchatoula Volunteer Fire Department, Inc.
- Independence Volunteer Fire Department, Inc.
- Husser Volunteer Fire Department, Inc.
- Loranger Volunteer Fire Department, Inc.
- Wilmer Volunteer Fire Department, Inc.
- Manchac Volunteer Fire Department, Inc.
- Eight Ward Volunteer Fire Department, Inc.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph of the previous section, when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Rural Fire Protection District No.2 of Tangipahoa Parish's and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of Rural Fire Protection District No. 2 financial statements. My report will be addressed to the Board of Commissioners of the Rural Fire Protection District No. 2 of Tangipahoa Parish. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that Rural Fire Protection District No.2 of Tangipahoa Parish is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgement about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent

financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, misappropriation of assets, or material abuse that come to my attention, and will also notify the Legislative Auditor in writing. Furthermore, should I become aware of fraud or misappropriations of assets I shall also notify the appropriate enforcement agency, including the local district attorney and sheriff. I will also inform the appropriate level of management of any material errors or violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I will perform tests of Rural Fire Protection District No. 2 of Tangipahoa Parish's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Management's Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related party relationships and transactions (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it is necessary to obtain audit evidence.

Your responsibilities also include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, violations of contracts or grant agreements, or abuse that I may report.

You are responsible for the preparation of the other supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to me in the written representation letter (a) that you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that

emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Audit Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

Immediately upon completion of the engagement, I shall send a copy of the reporting package to Rural Fire Protection District No. 2 of Tangipahoa Parish and the Legislative Auditor (one single-sided unbound copy or one .pdf file).

The audit documentation for this engagement is the property of Laura Gray, CPA, LLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner for inspection by the Legislative Auditor, any successor auditor, and/or any organization authorized by the Louisiana State Board of Certified Public Accountants to perform audit documentation reviews as part of a quality assurance program. I will follow the Legislative Auditor's policy regarding confidentiality of audit/engagement documentation found at Section 350.02 of the *Louisiana Government Audit Guide* when giving access to audit documentation to any parties other than those previously named individuals and organizations.

The audit documentation for this engagement will be retained for five years after report release date.

Subsequent to the issuance of the report, should it be necessary to alter or reissue the report and/or management letter, Laura Gray, CPA, LLC shall distribute such reissued report and/or management letter in the same manner as the original report and management letter.

I expect to begin field work within one week of receiving the compiled financial statements and working papers from the outside accountant. I will issue my report no later than the June board meeting.

Laura Gray, CPA is the engagement partner and is responsible for supervising the engagement and signing the report. It is my understanding that you have assigned Mr. Dennis Crocker, Fire Administrator, of your staff, P.O. Box 818, Amite LA 70422, (985) 748-2277 as your representative during the engagement.

My fee for each audit (which does not include any "single" audits) will be billed at my regular per diem rates not to exceed \$15,525, \$16,070, \$16,630. This fee is based on the assumption that you will provide assistance, anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. Any amendments to the not-to-exceed amount of the fees will be in writing and signed by both me and Rural Fire Protection District No. 2 of Tangipahoa Parish.

If a multi-year engagement is entered into, all outstanding invoices for work performed during any prior engagement will be paid in full before work commences on the current engagement.

The Legislative Auditor will be notified immediately, in writing, if my audit is cancelled or if there are any significant disagreements. The Legislative Auditor will be notified, immediately, in writing, if there are any changes in this agreement or if there are any restrictions placed on my staff during the audit that would impact the scope of the audit, which includes the failure to produce required records in a timely manner, or the nature of the tests required under the previously discussed standards. If federally-assisted programs are involved, I am required to notify the cognizant or oversight agency.

During the course of my audit, it is possible that I may observe opportunities for economies of operation and for improved internal administrative and accounting controls, or I may observe variances with applicable laws and regulations or other matters that should be brought to your attention. My comments and recommendations concerning such matters, if any, will be conveyed to you in writing.

You may request that I perform additional nonattest services not contemplated by this engagement letter. If this occurs, I will communicate with you regarding the scope of the additional services and the estimated fees. I also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from me documenting such additional services, my services will continue to be governed by the terms of this engagement letter.

Under the provisions of *Government Auditing Standards*, my ability to provide nonattest services may result in an impairment of my independence, and therefore may be limited for the duration of this engagement and for the period covered by this engagement. I will consult those standards

October 26, 2020

and the Legislative Auditor's Office to determine whether such impairment exists, prior to the performance of any nonattest services.

These limited procedures may not meet the needs of all users of audit reports, who may require additional information and assurances on internal control and compliance with laws and regulations. In accordance with *Government Auditing Standards*, you should consider whether additional testing of controls and compliance are necessary to supplement the financial statement audit's coverage of these areas and to meet the reasonable needs of report users. These additional needs are quite often met in two ways, by

- supplemental (or agreed-upon) procedures, or
- an examination resulting in an opinion.

I am available to discuss the expanded needs of report users, the nature of this expanded work, and the degree to which these type examinations, or other examinations, will meet the needs of the district and its report users.

Approval

I appreciate the opportunity to be of service to Rural Fire Protection District No. 2 of Tangipahoa Parish and believe this letter accurately summarizes the significant terms of our engagement. If these comments and arrangements meet with your approval, please sign below and return the agreement to me.

In accordance with the provisions of state law, this engagement agreement must be approved by the Legislative Auditor prior to commencement of my work. Upon your signature and approval, I will seek approval of the Legislative Auditor of this engagement.

I look forward to a pleasant association and the opportunity to provide the services included in this engagement. If you have any questions, please let me know.

Respectfully,


Certified Public Accountant

Rural Fire Protection District No. 2
of Tangipahoa Parish

October 26, 2020

RESPONSE:

This letter correctly sets forth the understanding of Rural Fire Protection District No. 2 of Tangipahoa Parish.

By _____

Title Chairman of the Board of Commissioners _____

Date _____

By _____

Title Fire Administrator _____

Date _____

Tangipahoa Parish Rural Fire
Protection District No. 2
2021 Proposed Operating Budget

Presented By
Dennis Crocker.
Fire Administrator

Presented: November 23, 2020

BUDGET MESSAGE

November 23, 2020

Mr. David Vial, President
And Members of the Board of Commissioners
Tangipahoa Parish Rural Fire Protection District No. 2
Amite, Louisiana 70422

Dear President Vial and Commissioners;

Pursuant to Louisiana law, Revised Statutes R.S. 39:1301 – 1315, Local Government Budget Act, I hereby submit to you for your review and consideration the proposed operating budget for the Tangipahoa Parish Rural Fire Protection District No. 2 (“Fire District”) for the year ending December 31, 2021. The following is a summary of the more significant information contained in this proposed budget.

Summary Description of the Proposed Financial Plan, Policies, and Objectives:

The financial plan for Fire District is expected to remain basically the same in 2021 as the financial plan was for 2020. Ad valorem tax revenue is projected, based on the tax rolls prepared by the Tangipahoa Parish Assessor, to increase approximately 2.00% from the amount budgeted for 2020. All other revenues are anticipated to remain the same in 2021 as they were in 2020.

Significant Revenue Assumptions:

- Ad valorem tax – Based on the tax rolls prepared by the Tangipahoa Parish Assessor, ad valorem tax is expected to increase by (2.00%) in 2021 over the amount for 2020. The allowance for uncollected ad valorem tax is estimated to be 2.00% of total taxes to be collected.
- State revenue sharing – This revenue item is expected to be the same in 2021 as in 2020.
- 2% fire insurance rebate – This revenue item is expected to be the same in 2021 as 2020.
- Municipal fire contracts – This revenue item is expected to be the same in 2021 as 2020.

Significant Expenditure Assumptions:

- Administrative – This expenditure category is expected to remain the same in 2021 as the amount from 2020.
- Payments to fire departments – This expenditure category is expected to increase by \$100,000 in 2021 as it was in 2020.

Budgetary Basis of Accounting:

To facilitate the analysis of the financial resources available to the Fire District for 2021, this Proposed Budget for 2021 has been prepared on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The

Fire District considers all revenues available if they are collected within 60 days after year-end. Interest income is recorded as earned. Federal and state reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the financial obligation to pay is incurred.

Other Significant Budgetary Items:

The budget for 2021 includes \$5,000 to fund the Swiftwater/Rescue program.

Respectfully submitted,

Tangipahoa Parish Rural Fire Protection District No. 2

Dennis Crocker, Fire Administrator

Tangipahoa Parish Fire Protection District No. 2
Budget Preparation Worksheet
Tax Account
For the Year Ending December 31, 2021

	2019 Actual	Actual Through October 31, 2020	Estimated Remaining for 2020	Projected Actual for 2020	Budget for 2020	% Change	Proposed Amended Budget for 2020	Proposed for 2021
Fund Balance, Beginning	\$ 5,690,809	\$ 5,783,462	\$ -	\$ 5,783,462	\$ 5,821,158	-0.65%	\$ 5,783,462	\$ 5,797,438
Revenues:								
Ad Valorem Taxes	5,783,659	5,765,366	-	5,765,366	5,689,476	1.33%	5,750,000	5,865,000
PILOT	62,154	64,568	-	64,568	62,000		64,568	64,500
State Revenue Sharing	475,800	317,200	158,600	475,800	466,000	2.10%	475,800	475,800
State 2% Insurance Rebate	331,313	335,270	-	335,270	331,000	1.29%	335,000	335,000
Municipal Fire Protection:								
Tangipahoa	8,200	0	8,200	8,200	8,200	0.00%	8,200	8,200
St. Helena Parish	3,910	0	3,910	3,910	4,000	-2.26%	3,910	3,910
Kentwood	11,595	10,251	2,862	13,113	8,000	63.91%	8,000	8,000
Independence	258,499	150,792	107,707	258,499	258,500	0.00%	258,499	258,500
Tickfaw	4,200	5,250	2,100	7,350	4,200	75.00%	4,200	4,200
Interest Income	68,853	15,260	1,500	16,760	50,000	-66.48%	16,500	16,500
Other Public Funds	-	-	-	-	-		-	-
Total Revenues	\$ 7,008,182	\$ 6,663,956	\$ 284,879	\$ 6,948,836	\$ 6,881,376	0.98%	\$ 6,924,677	\$ 7,039,610
Expenditures:								
Administrative Transfer	275,685	285,685	-	285,685	285,685	0.00%	285,685	285,685
Pension Fund Deduction	225,016	225,016	-	225,016	215,000	4.66%	225,016	231,766
Fire Dept. Allocations	6,414,828	6,119,000	284,879	6,403,880	6,380,691	0.36%	6,400,000	6,500,000
Capital Outlay	-	-	-	-	-		-	-
Debt Service	-	-	-	-	-		-	-
Total Expenditures	\$ 6,915,529	\$ 6,629,701	\$ 284,879	\$ 6,914,580	\$ 6,881,376	0.48%	\$ 6,910,701	\$ 7,017,451
Fund Balance, Ending	\$ 5,783,462	\$ 5,817,718	\$ -	\$ 5,817,718	\$ 5,821,158	-0.06%	\$ 5,797,438	\$ 5,819,597

Tangipahoa Parish Rural Fire Protection District No. 2

Budget Preparation Worksheet

Administrative Account

For the Year Ending December 31, 2021

	2019 Actual	Actual Through October 31, 2020	Estimated Remaining for 2020	Projected Actual for 2020	Budget for 2020	% Change	Proposed Amended Budget for 2020	Proposed for 2021
Fund Balance, Beginning of the Year	\$ 29,404.39	\$ 44,910.70	\$ -	\$ 44,910.70	\$ 21,830.08	105.73%	\$ 44,910.70	\$ 24,881.39
Revenues:								
Interest Income	4,283.01	908.24	181.65	1,089.89	3,400.00	-67.94%	1,100.00	1,000.00
State Supplemental Pay	6,000.00	5,000.00	1,000.00	6,000.00	6,000.00	0.00%	6,000.00	6,000.00
Other	858.86	-	-	-	-	0.00%	-	-
Administrative Transfer	275,685.00	285,685.00	-	285,685.00	285,685.00	0.00%	285,685.00	285,685.00
Total Revenues	286,826.87	291,593.24	1,181.65	292,774.89	295,085.00	-0.78%	292,785.00	292,685.00
Expenditures:								
Payroll and Related Costs								
Administrator's Salary	120,213.16	59,974.68	6,025.32	66,000.00	65,873.13	0.19%	66,000.00	66,000.00
Supplemental Pay	6,000.00	5,000.00	1,000.00	6,000.00	-	0.00%	6,000.00	6,000.00
Administrative Fee	-	2,021.84	1,010.92	3,032.76	2,308.50	31.37%	3,000.00	2,350.00
Health Insurance	-	9,193.16	3,064.39	12,257.55	14,915.34	-17.82%	12,250.00	12,255.78
Payroll	-	20,769.20	6,923.07	27,692.27	28,229.31	-1.90%	28,229.31	28,229.31
FICA/Medicare	-	1,077.13	359.04	1,436.17	1,160.32	23.77%	1,450.00	1,250.00
Retirement Contribution	-	9,891.14	3,297.05	13,188.19	10,210.86	29.16%	13,200.00	11,350.00
Workers Compensation	-	185.93	61.98	247.91	302.54	-18.06%	300.00	300.00
Insurance Benefit	-	355.06	118.35	473.41	-	0.00%	500.00	500.00
Total Payroll and Related Costs	126,213.16	108,468.14	21,860.11	130,328.25	123,000.00	5.96%	130,929.31	128,235.09
Professional Services								
Accounting-Report	10,000.00	10,000.00	-	10,000.00	10,000.00	0.00%	10,000.00	10,000.00
Accounting-Nonbudgeted	2,646.46	2,130.39	-	2,130.39	5,000.00	-57.39%	2,100.00	2,000.00
Audit	16,885.00	7,500.00	9,385.00	16,885.00	16,885.00	0.00%	16,885.00	16,885.00
Legal Fees	-	-	-	0.00	20,000.00	-100.00%	15,000.00	15,000.00
Accounting	58,099.96	48,333.30	9,666.66	57,999.96	58,000.00	0.00%	58,000.00	58,000.00
Total Professional Services	87,631.42	67,963.69	19,051.66	87,015.35	109,885.00	-20.81%	101,985.00	101,885.00
Insurance								
Louisiana Fair Plan	38.08	37.36	-	37.36	50.00	-25.28%	50.00	50.00
Management Liability	1,424.00	1,075.50	359.75	1,435.25	1,400.00	2.52%	1,450.00	1,450.00
Fire and Casualty	1,476.25	1,077.75	359.25	1,437.00	1,450.00	-0.90%	1,450.00	1,450.00
Autos and Trucks	5,049.21	4,887.12	1,446.31	6,333.43	5,000.00	26.67%	6,350.00	6,350.00
General Liability	1,693.19	1,238.42	406.36	1,644.78	1,700.00	-3.25%	1,700.00	1,700.00
Total Insurance	9,680.73	8,316.15	2,571.67	10,887.82	9,600.00	13.41%	11,000.00	11,000.00
Repairs and Maintenance								
Equipment	2,313.46	3,355.76	300.00	3,655.76	2,000.00	82.79%	3,500.00	3,100.00
Autos and Trucks	2,131.88	565.73	113.15	678.88	500.00	35.78%	750.00	1,000.00
Total Repairs and Maintenance	4,445.34	3,921.49	413.15	4,334.64	2,500.00	73.39%	4,250.00	4,100.00
Hazmat	5,000.00	5,000.00	-	5,000.00	5,000.00	0.00%	5,000.00	5,000.00
Personal Protective Equipment	2,312.00	202.37	40.47	242.84	2,500.00	-90.29%	500.00	500.00
Legal Publications	1,393.26	711.59	142.32	853.91	1,800.00	-52.56%	1,000.00	120.00
Subscriptions	14.00	338.00	67.60	405.60	100.00	305.60%	500.00	500.00
Medical Supplies	-	396.87	79.37	476.24	0.00	0.00%	500.00	500.00
Fees, Charges and Services	940.06	40.00	8.00	48.00	1,800.00	-97.33%	500.00	1,000.00
Uniforms	6,084.76	43.98	8.80	52.78	2,500.00	-97.89%	500.00	500.00
Memberships and Dues	300.00	219.00	43.80	262.80	400.00	-34.30%	400.00	400.00
Seminars and Conventions	674.34	50.00	10.00	60.00	1,000.00	-94.00%	50.00	500.00
Postage and Box Rent	1,189.59	930.25	186.05	1,116.30	1,500.00	-25.58%	1,200.00	1,200.00
Lodging and Meals (Travel)	1,487.85	1,054.97	210.99	1,265.96	2,000.00	-36.70%	1,500.00	1,500.00
Operating Supplies	6,405.87	19,350.12	1,000.00	20,350.12	10,000.00	103.50%	20,000.00	24,000.00
Data Processing	1,674.70	1,823.40	364.68	2,188.08	1,250.00	75.05%	2,200.00	2,200.00
Equipment <\$1,000	600.00	393.28	78.66	471.94	600.00	-21.34%	500.00	600.00
Office Supplies	1,072.21	1,737.11	347.42	2,084.53	1,750.00	19.12%	2,000.00	2,400.00
Equipment Fuel	2,223.14	1,506.18	301.24	1,807.42	2,250.00	-19.67%	2,000.00	2,250.00
Telephone	3,870.73	3,977.44	795.49	4,772.93	3,200.00	49.15%	4,800.00	3,200.00
Training	165.35	0.00	-	-	5,000.00	-100.00%	0.00	0.00
Equipment (>\$1,000)	0.00	5,314.84	1,700.00	7,014.84	5,000.00	40.30%	7,000.00	7,000.00
Swiftwater/Rescue Program	647.24	3,062.80	3,000.00	6,062.80	10,000.00	-39.37%	6,000.00	5,000.00
Vehicle Lease	7,294.81	7,092.30	1,418.46	8,510.76	7,909.32	7.60%	8,500.00	8,500.00
Total Expenditures	271,320.56	241,913.97	53,699.94	295,613.91	310,544.32	-4.81%	312,814.31	312,090.09
Fund Balance, End of Year	44,910.70	94,589.97	-52,518.29	42,071.68	6,370.76	560.39%	24,881.39	5,476.30

TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2
RESOLUTION

I hereby certify that I am the duly elected President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2, Amite, Louisiana, that the following is a true and correct copy of a resolution adopted at the regular monthly meeting of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 held in accordance with its enabling legislation on the ___ day of December 2020, and that it is in full force and effect.

BE IT RESOLVED that the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 do the following things and take the following actions, to-wit:

Adopt the AMENDED ANNUAL OPERATING BUDGET FOR THE YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020, summarized as follows:

	Original 2020 Budget	Amended 2020 Budget	% Increase (Decrease)
Fund Balance, Beginning of Year	\$ 5,842,988	\$ 5,828,373	-0.25%
Revenues:			
Ad Valorem Tax	\$ 5,689,476	\$ 5,750,000	1.06%
PILOT	\$ 62,000	\$ 64,568	
State Revenue Sharing	\$ 466,000	\$ 475,800	2.10%
2% Fire Insurance Rebate	\$ 331,000	\$ 335,000	1.21%
Municipal Fire Contracts	\$ 282,900	\$ 282,809	-0.03%
Interest Income	\$ 53,400	\$ 17,600	-67.04%
Private Donations	\$ -	\$ -	-
All Other	\$ 6,000	\$ 6,000	0.00%
Total Revenue	\$ 6,890,776	\$ 6,931,777	0.60%
Expenditures:			
Pension Deduction	\$ 215,000	\$ 225,016	4.66%
Administrative	\$ 297,635	\$ 297,314	-0.11%
Capital Outlay	\$ 5,000	\$ 7,000	40.00%
Debt Service	\$ 7,909	\$ 8,500	
Payments to Fire Dept.	\$ 6,380,691	\$ 6,400,000	0.30%
All Other	\$ -	\$ -	-
Total Expenditures	\$ 6,906,236	\$ 6,937,830	0.46%
Surplus(Deficit)	\$ (15,459)	\$ (6,054)	
Fund Balance, End of Year	\$ 5,827,529	\$ 5,822,319	-0.09%

The fire administrator serving as the chief administrative officer of the Tangipahoa Parish Rural Fire Protection District No. 2 shall have no authority to make changes to individual budget line item classifications without the approval of the Board of Commissioners. The authority for changes to individual budget classifications is reserved solely to the Board of Commissioners.

This resolution having been submitted in writing, introduced at public meeting of the Tangipahoa Parish Rural Fire Protection District No. 2 on Monday, November 23, 2020, advertised in the official journal on _____, and discussed at a public hearing on the ___ day of November 2020, and was submitted to an official vote the Board of Commissioners,.

On motion by _____ and seconded by _____ the foregoing resolution to ADOPT THE AMENDED ANNUAL OPERATING BUDGET FOR THE YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020, was hereby declared and adopted on this ___ day of November, 2020, by the following roll-call vote:

YEAS:

NAYS:

ABSENT:

TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2
RESOLUTION

NOT VOTING:

The board of commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 names Carlo Bruno, President to act for the Fire District as its agent to accomplish the purposes and intents set forth above and does hereby ratify and confirm all acts done by the agent under the grants of authority set forth herein.

BE IT FURTHER RESOLVED that all persons, firms and corporations are hereby authorized to give full force and effect to this resolution.

IN WITNESS WHEREOF, I have hereunto affixed my signature as President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2.

David Vial, President

I certify that I am an officer of this corporation and that the foregoing is a correct copy of the resolution passed as therein set forth and that the same is in full force and effect.

Kristen Pecararo, Secretary

Proposed

TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2
RESOLUTION

I hereby certify that I am the duly elected President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2, Amite, Louisiana, that the following is a true and correct copy of a resolution adopted at the regular monthly meeting of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 held in accordance with its enabling legislation on the ___ day of December 2020, and that it is in full force and effect.

BE IT RESOLVED that the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 do the following things and take the following actions, to-wit:

Adopt the PROPOSED ANNUAL OPERATING BUDGET FOR THE YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021, summarized as follows:

	Amended 2020 Budget	2021 Proposed Budget	% Increase (Decrease)
Fund Balance, Beginning of Year	\$ 5,828,373	\$ 5,822,319	-0.10%
Revenues:			
Ad Valorem Tax	\$ 5,750,000	\$ 5,865,000	2.00%
PILOT	\$ 64,568	\$ 64,500	-0.11%
State Revenue Sharing	\$ 475,800	\$ 475,800	
2% Fire Insurance Rebate	\$ 335,000	\$ 335,000	0.00%
Municipal Fire Contracts	\$ 282,809	\$ 282,810	0.00%
Interest Income	\$ 17,600	\$ 17,500	-0.57%
All Other	\$ 6,000	\$ 6,000	
Total Revenue	\$ 6,931,777	\$ 7,046,610	1.66%
Expenditures:			
Pension Deduction	\$ 225,016	\$ 231,766	3.00%
Administrative	\$ 297,314	\$ 296,590	-0.24%
Capital Outlay	\$ 7,000	\$ 7,000	
Debt Service	\$ 8,500	\$ 8,500	
Payments to Fire Dept.	\$ 6,400,000	\$ 6,500,000	1.56%
All Other	\$ -	\$ -	-
Total Expenditures	\$ 6,937,830	\$ 7,043,857	1.53%
Surplus(Deficit)	\$ (6,054)	\$ 2,753	-145.48%
Fund Balance, End of Year	\$ 5,822,319	\$ 5,825,073	0.05%

The fire administrator serving as the chief administrative officer of the Tangipahoa Parish Rural Fire Protection District No. 2 shall have no authority to make changes to individual budget line item classifications without the approval of the Board of Commissioners. The authority for changes to individual budget classifications is reserved solely to the Board of Commissioners.

This resolution having been submitted in writing, introduced at public meeting of the Tangipahoa Parish Rural Fire Protection District No. 2 on Monday, November 23, 2020, advertised in the official journal on _____, 2020, and discussed at a public hearing on the ___ day of December, 2020, and was submitted to an official vote the Board of Commissioners.

On motion by _____ and seconded by _____ the foregoing resolution to ADOPT THE ANNUAL OPERATING BUDGET FOR THE YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021, was hereby declared and adopted on this ___ day of December, 2020, by the following roll-call vote:

YEAS:

NAYS:

TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2
RESOLUTION

ABSENT:

NOT VOTING:

The board of commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2 names Carlo Bruno, President to act for the Fire District as its agent to accomplish the purposes and intents set forth above and does hereby ratify and confirm all acts done by the agent under the grants of authority set forth herein.

BE IT FURTHER RESOLVED that all persons, firms and corporations are hereby authorized to give full force and effect to this resolution.

IN WITNESS WHEREOF, I have hereunto affixed my signature as President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District No. 2.

David Vial, President

I certify that I am an officer of this corporation and that the foregoing is a correct copy of the resolution passed as therein set forth and that the same is in full force and effect.

Kristen Pecararo, Secretary

Proposed

Tangipahoa Parish Rural Fire Protection District No. 2 Fire Contract

THIS AGREEMENT made and entered into this _____ day of November, 2020, by and between **TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NO. 2** a political subdivision of the State of Louisiana, duly authorized by resolution of Tangipahoa Parish Rural Fire Protection District No. 2, adopted at a meeting on the _____ day of November 2020, a certified copy of which is hereto annexed, hereinafter referred to as the "District"; the **TOWN OF KENTWOOD**, a political subdivision of the State of Louisiana, on behalf of the Kentwood Volunteer Fire Department; **INDEPENDENCE VOLUNTEER FIRE DEPT., INC.**; **HAMMOND RURAL FIRE DEPARTMENT, INC.**; **HUSSER VOLUNTEER FIRE DEPARTMENT, INC.**; **LORANGER VOLUNTEER FIRE DEPARTMENT, INC.**; **WILMER VOLUNTEER FIRE DEPARTMENT, INC.**; **THE NATALBANY VOLUNTEER FIRE DEPARTMENT, INC.**; **PONCHATOULA VOLUNTEER FIRE DEPARTMENT, INC.**; **EIGHTH WARD VOLUNTEER FIRE DEPARTMENT, INC.**; and **MANCHAC VOLUNTEER FIRE DEPARTMENT, INC.**, non-profit corporations organized and existing under the laws of the State of Louisiana, hereinafter sometimes referred to singularly as "Fire Department" and/or collectively as "Fire Departments," herein appearing by and through their representatives, duly authorized by resolutions of the Fire Departments, certified copies of which are hereto annexed.

WITNESSETH:

That in consideration of the mutual covenants and agreements herein contained, the parties hereto mutually agree as follows:

-1-

Prior approval from the Fire Administrator of the District must be obtained for all expenditures through a purchasing system which has been adopted by the Board of Commissioners of the District.

All additions or other changes to personnel shall be ratified in accordance with the annual budget adopted by the Board of Commissions of the District for each fiscal year. Any purchases of real property or equipment and/or expansion or repairs to existing facilities, with a cost in excess of \$10,000.00, shall be approved by the District, prior to any such funds being expended.

All equipment, having a purchase price in excess of \$999.00, shall be tagged with a TPRFPD No. 2 inventory tag. Additionally, any and all District equipment shall be property tagged and marked. Under no circumstances shall the inventory tags be altered or removed, in any manner. All vehicles, equipment, and property purchased with District funds shall have the appropriate and distinctive District logo applied and shall be the considered the property of TPRFPD No. 2. An inventory list, as of December 31st of each previous year, shall be provided to the District no later than January 31st of the following year. The information to be provided shall contain the following: Sufficient item description, location of each item, tag number, date acquired and purchase price.

The District agrees to appropriate, for the use of the undersigned Fire Departments, all monies it receives for fire protection purposes, excluding \$285,685.00 for the year ending December 31, 2021, which shall be deducted from the District's individual account in the month of January, 2021, set aside in a separate District administrative account to be used by the District for the following purposes:

Tangipahoa Parish Rural Fire Protection District No. 2 Fire Contract

Tangipahoa Parish Rural Fire Protection District No. 2	
Fire Contract	
Administrative Account	
For the Year Ending December 31, 2021	
Proposed for 2021	
Fund Balance, Beginning of the Year	\$25,400.61
Revenues:	
Interest Income	1,000.00
State Supplemental Pay	6,000.00
Other	-
Administrative Transfer	285,685.00
Total Revenues	292,685.00
Expenditures:	
Payroll and Related Costs	
Administrator's Salary	66,000.00
Supplemental Pay	6,000.00
Administrator's Fee	2,350.00
Health Insurance	12,255.78
Payroll	28,229.31
FICA/Medicare	1,250.00
Retirement Contribution	11,350.00
Workers Compensation	300.00
Insurance Benefit	500.00
Total Payroll and Related Costs	128,235.09
Professional Services	
Accounting-Report	10,000.00
Accounting-Nonbudgeted	2,000.00
Accounting-Committee Work	0.00
Audit	16,885.00
Legal Fees	15,000.00
Accounting	58,000.00
Total Professional Services	101,885.00
Insurance	
Louisiana Fair Plan	50.00
Management Liability	1,450.00
Fire and Casualty	1,450.00
Autos and Trucks	6,350.00
General Liability	1,700.00
Total Insurance	11,000.00
Repairs and Maintenance	
Equipment	3,100.00
Building and Grounds	0.00
Autos and Trucks	1,000.00
Total Repairs and Maintenance	4,100.00
Hazmat	5,000.00
Personal Protective Equipment	500.00
Legal Publications	120.00
Subscriptions	500.00
Medical Supplies	500.00
Fees, Charges and Services	1,000.00
Uniforms	500.00
Memberships and Dues	400.00

Tangipahoa Parish Rural Fire Protection District No. 2 Fire Contract

Seminars and Conventions	500.00
Postage and Box Rent	1,200.00
Lodging and Meals (Travel)	1,500.00
Operating Supplies	24,000.00
Data Processing	2,200.00
Equipment <\$1,000	600.00
Office Supplies	2,400.00
Equipment Fuel	2,250.00
Telephone	3,200.00
Training	0.00
Equipment (>\$1,000)	7,000.00
Swiftwater/Rescue Program	5,000.00
Vehicle Lease	8,500.00
Total Expenditures	312,090.09
Fund Balance, End of Year	5,995.52

The amount appropriated for administrative expenditures for the District for all years subsequent to 2021 will be determined in accordance with the District's annual budget adoption and amendment procedures following state law as outlined in the Local Government Budget Act. If for any year subsequent to 2021 the proposed administrative budget is increased by 10% or more such proposed administrative budget must be presented to the Fire Board and each individual fire department for consideration no later than September 15th of each year.

HazMat funds will be used exclusively for the purpose of education, physicals, and purchasing equipment for the hazardous material team of the Hammond Fire Department.

All insurance which deemed necessary by the District including, but not limited to workman's compensation, general liability and liability on and physical damage to vehicles, shall be purchased and maintained by the District, with funds deducted from the allocations to the Fire Departments made pursuant to this contract. All insurance policies must be in the name of Tangipahoa Parish Rural Fire District No. 2 as the owner on all vehicles, equipment, and property policies.

The District shall administer funds and maintain the accounting records of all Fire Departments contracted with it (District).

Each department contracted with the District shall administer their own payroll, with each Fire Department maintaining its own payroll checking account. Each individual Fire Department shall be reimbursed for its payroll expenses from its respective funds. All payroll documents shall be provided to the District, including bank reconciliations, payroll registers, time cards, etc. Payroll expenses will not be reimbursed for any position that has not been ratified by the Board of Commissioners of the District.

Each Fire Department may elect to either receive its two (2%) percent fire insurance rebate or have these funds deposited by the Tangipahoa Parish Rural Fire District No. 2 into the respective accounts of each Fire Department, which accounts will be maintained by the Tangipahoa Parish Rural Fire District No. 2. An annual report of these funds shall be provided to the District, if the Fire Departments elects to receive its rebate funds. Each individual Fire Department shall be financially responsible for its own annual report. The annual report shall contain detailed accounting of these funds with invoices and copies of checks.

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Any and all funds to be distributed under the terms of this contract by the District shall be distributed according to the following percentage formula:

Tangipahoa Parish Rural Fire Protection District No. 2 Fire Contract

Hammond	19.500%
Ponchatoula	17.500%
Natalbany	15.250%
Kentwood	10.500%
Independence	7.250%
Husser	6.500%
Loranger	7.125%
Wilmer	7.125%
Eighth Ward	7.750%
Manchac	<u>1.500%</u>

100.000%

In the event of emergency situations or unexpected events and conditions that may occur during the course of this agreement, this formula allocation may be adjusted by the Board of Commissioners with the consent of each individual Fire Department affected.

-3-

The District shall provide each Fire Department with a monthly accounting of cash.

-4-

In return for these funds being distributed by the District, the undersigned Fire Departments, including municipal departments, agree and bind themselves to respond to any and all calls in their respective areas of responsibility, as indicated on the map attached hereto and made a part hereof, to render mutual aid as necessary and as previously agreed upon by the parties involved. A copy of each Fire Department's mutual aid agreements shall be on file at the District office.

-5-

The use of the equipment and supplies shall be exclusively limited to the prevention and termination of fires and the providing of emergency services.

-6-

The primary responsibility of each Fire Department is the prevention and termination of fires which pose a threat to life or property and the providing of emergency services within its area of responsibility as shown on the attached map and/ or legal description. The secondary responsibility of each fire department contracted with Tangipahoa Parish Rural Fire District No. 2 is to obtain and maintain the best PIAL rating available for each Department and to expend the funds necessary to do so. The third responsibility is to respond to any and all calls for assistance from any of the other Fire Departments in the District.

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In the event that any new Fire Department is formed, the existing Fire Department, having the same area(s) of responsibility, as shown on the attached map and/ or legal description, agrees to reduce its share of the monies to be distributed to that area of responsibility. The new percentages for the existing and new Fire Department in the area of responsibility will be agreed upon by the existing Fire Department in the area of responsibility and the District. It is the intention of the parties hereto that the creation of a new Fire Department will not reduce the percentage of monies to be distributed to other areas of responsibility, but only redistribute the monies, within the area of responsibility where the new Fire Department is located.

The approval of all the following shall be required:

- 1) The existing Fire Department in the area of responsibility, as shown on the attached map and/ or legal description, in which the new Fire Department will be located.
- 2) The Board of Commissioners of the District, Parish of Tangipahoa, State of Louisiana.

Tangipahoa Parish Rural Fire Protection District No. 2 Fire Contract

- 3) An outside authority, such as the L.S.U. Fire School and/or the Louisiana State Fire Marshall's Office, which will be requested to make a determination that a new department is necessary. The selection of the outside authority will be by mutual agreement between the District and existing Fire Department located in the area of responsibility, as shown on the attached map and/or legal description, where the new Fire Department will be located.

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EMPLOYMENT - All applicants seeking employment with any Fire Department, contracted with the District, shall apply directly to the respective Fire Department. The application process shall include a thorough background check, drug and alcohol testing, prior to being considered for employment, in accordance with the requirements contained in the Policy and Procedures Handbook. Written evidence reflecting that each prospective employee was advised that prior to consideration for employment, he/she must submit to and pass a background check, physical, and drug and alcohol testing, shall be forwarded to and maintained by the District. No applicant, who tests positive for illegal substances and/or alcohol, shall be considered for employment. Consideration of any applicant, who has been arrested, charged and/or convicted of any criminal act, designated as a misdemeanor or felony under federal state or local law, shall be at the discretion of the District Board. All applications approved by the respective Fire Departments must be ratified by the District.

Effective July 1, 2013, any and all new employees of a Fire Department contracted with Tangipahoa Parish Rural Fire Protection District No. 2 shall be required to obtain an IFSAC Firefighter 1 certification, within 18 months of date of hire. All current employees of a Fire Department contracted with Tangipahoa Parish Rural Fire Protection District No. 2 shall be required to obtain IFSAC Firefighter 1 certification by July 1, 2015 (24 months). Any requests for an extension of this requirement shall be reviewed by the Administrator, and approved by the Board. These certifications are not applicable for volunteer members although it is encouraged for all members to obtain IFSAC Firefighter 1 certification. Anyone hired by a paid fire department contracted with Tangipahoa Parish Rural Fire Protection District No. 2 prior to 1986 with no break in service shall be exempt from the IFSAC Firefighter 1 certification requirement. All current employees of a Fire Department contracted with Tangipahoa Parish Rural Fire Protection District No. 2 shall also maintain a minimum of emergency medical responder certification.

Employees of any Fire Department shall comply with all State and Federal laws and the Louisiana Code of Ethics, and shall be required to complete all ethics training as required by law.

Any and all employees sustaining injuries shall be immediately transported to a hospital for drug and alcohol testing and clearing by a physician. Any and all documentation, regarding accidents and injuries including, but not limited to, accident reports and drug and alcohol testing results, are to be forwarded to the Administrator of the District.

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All departments contracted with the District shall be required to strictly comply with the policies and procedures adopted by the Board of Commissioners of the District. All matters related to District shall be handled by the Fire Administrator. The District will withhold funds from any Department that does not comply with the policies and procedures adopted by the Board of Commissioners of the District.

If an individual Fire Department does not take timely action against its members and/or volunteers who have violated the adopted policies and procedures, the violation(s) shall be immediately reported to the Administrator and forwarded to the Board of Commissioners of the District. After an investigation has been completed, the District board will render a final decision, which shall be binding upon all Fire Departments in its jurisdiction. The District will withhold funds from any Department that will not comply with the final decision of the Board.

-10-

All paid members of any Fire Department, who have contracted with the District, shall be subject to random drug and alcohol testing. Thereafter, if a test confirms the presence of .04% alcohol, of any other intoxicant or mind altering and/or illegal substance in the body, the employee shall be terminated. Any fees incurred for such drug and alcohol testing shall be the responsibility of the individual Fire Department. Cutoff levels for each drug and alcohol will be those established by federal

**Tangipahoa Parish Rural Fire Protection District No. 2
Fire Contract**

guidelines and are to be considered as fair and decisive for positive testing.

A copy of all such drug and alcohol test results shall be submitted to the District, and the testing results shall remain confidential and shall only be released **upon receipt of a subpoena or in connection with any hearing regarding employment.**

-11-

This contract shall become effective upon execution of the Fire Departments of the District. Distribution of funds shall be withheld from any Fire Department that has not properly executed this contract.

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Attachment No. 1 - Hammond Rural Fire Department Amendment, Attachment No. 2 – Town of Kentwood on behalf of the Kentwood Volunteer Fire Department, Attachment No. 3 - Cooperative Endeavor Agreement by and between the Independence Volunteer Fire Department, Inc., the Tangipahoa Parish Rural Fire Protection District No. 2, Attachment No. 4 - The Tangipahoa Parish Rural Fire Protection District No. 2, and the Village of Tickfaw, and, Attachment No. 5 - The Tangipahoa Parish Rural Fire Protection District No. 2, and the Village of Tangipahoa shall become a part of this contract.

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The term of this contract shall be from January 1, 2021 through December 31, 2024.

**TANGIPAHOA PARISH RURAL FIRE
PROTECTION DISTRICT NO. 2**

BY: _____
Dennis Crocker, Fire Administrator

PONCHATOULA VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Stormy Joiner

NATALBANY VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Frank Gerarve

KENTWOOD VOL. FIRE DEPARTMENT

BY: _____
Chief Gerald Griffith

TOWN OF KENTWOOD

BY: _____
Mayor Rochell Bates

INDEPENDENCE VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief John Polito

Tangipahoa Parish Rural Fire Protection District No. 2
Fire Contract

HUSSER VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Dale Vernon

LORANGER VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Justin Morel

WILMER VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Timothy Verbene

MANCHAC VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief George Coxen

EIGHTH WARD VOL. FIRE DEPARTMENT, INC.

BY: _____
Chief Ira Brown

HAMMOND RURAL FIRE DEPARTMENT, INC.

BY: _____
Chief Paul Collura



Kristen Pecararo <kpecararo@tangipahoa.org>

Fwd: Fire Admn internal controls

1 message

District 8 <district8@tangipahoa.org>

Thu, Nov 12, 2020 at 8:14 PM

To: District 3 <district3@tangipahoa.org>, district4@tangipahoa.org, district5@tangipahoa.org, District 6 <district6@tangipahoa.org>, district7@tangipahoa.org, David Vial <district8@tangipahoa.org>, District 9 <district9@tangipahoa.org>, Kim Coates <district10@tangipahoa.org>, district1@tangipahoa.org, District 2 <district2@tangipahoa.org>

Cc: Kristen Pecararo <kpecararo@tangipahoa.org>

See below recommendations from the fire board personnel committee concerning internal controls associated with the fire administrator position as recommended by 2019 audit. This item will be on 11/23/2020 agenda

Sent from my iPad

Begin forwarded message:

From: David Vial <davidpvial@yahoo.com>
Date: November 12, 2020 at 8:06:32 PM CST
To: District 8 <district8@tangipahoa.org>
Subject: Fwd: Fire Admn

Sent from my iPhone

Begin forwarded message:

From: Louis Joseph <louis.joseph@att.net>
Date: November 12, 2020 at 6:04:01 PM CST
To: David Vial <davidpvial@yahoo.com>
Subject: Fire Admn

Personnel Committee Recommendations for Fire Administrator

The Personnel Committee met on October 21, 2020 and made the following recommendations for strengthening the internal controls for the Fire Administrator.

1. The Fire Administrator's Office shall be housed in the Emergency Operation Center in Amite, LA.
2. The Fire Administrator's normal duty hours are from 8 to 4.
3. The Fire Administrator shall be on call 24/7 including all holidays.

4. To verify the Fire Administrator's time and attendance a GPS or tracking device will be placed on his cellular phone.
5. The Fire Administrator will keep a log of his daily activities.
6. All time sheets shall be verified and initialed by the Fire Board President or in the absence of the President the Vice President shall verify time sheets.
7. If an emergency occurs outside of normal duty hours the Fire Administrator shall notify the Fire Board President. The Fire Board President will use his discretion as whether to inform the fire board members.
8. All requests to attend professional development courses such as in-service training, conferences, executive meetings, etc. shall be approved by the Fire Board President prior to attending.

Tangipahoa Parish Rural Fire Protection District No.2

Administrator

DISTINGUISHING FEATURES OF THE POSITION:

1. This job description encompasses a highly responsible position of Tangipahoa Parish Rural Fire Protection District No.2 and shall be titled "Administrator" for Tangipahoa Parish Rural Fire Protection District No. 2. The employee of this position recommends contract matters to the Board, recommends goals and objectives for Tangipahoa Parish Rural Fire Protection District No. 2, Present to the Board of Commissioners of Tangipahoa Parish Rural Fire Protection District No. 2, budgets of all Volunteer Fire Departments contracted to Tangipahoa Parish Rural Fire Protection District No. 2 departments, locate grant funding, assists with grant applications, and helps prepare annual assistance to firefighter grants.
2. The Tangipahoa Parish Rural Fire Protection District Administrator works independently, Reporting to the Tangipahoa Parish Rural Fire Protections District No. 2 Board of Commissioners. Final Determination in all matters will be made by the board. The Tangipahoa Parish Rural Fire Protection District No. 2 Administrator will perform any and all duties deemed necessary by the Tangipahoa Parish Rural Fire Protection District No. 2 Board of Commissioners.

EXAMPLES OF WORK:

Examples listed below are illustrative only. They are not intended to include all duties which may be assigned, neither are they intended to exclude other duties which may be logical assignments to this class. All examples listed may or may not be job requirements.

3. Assists in the management policies, goals, and objectives for Tangipahoa Parish Rural Fire Protection District No. 2. Reviews existing or proposed legislation, regulations, ordinances, and court rulings related to fire operations.
4. Oversees and utilizes a system of information management for use in the administration of Tangipahoa Parish Rural Fire Protection District No. 2. Oversee all expenditures dealing with Tangipahoa Parish Rural Fire Protection No. 2 funds.
5. Promotes a positive image of the Work of Tangipahoa Parish Rural Fire Protections District No.2 in the daily performance of duties. Writes letters in response to written or oral requests addressed to Tangipahoa Parish Rural Fire Protection District No. 2. Delivers talks or demonstrations on business of

Tangipahoa Parish Rural Fire Protection District No.2. to schools and civic organizations. Attends conferences, conventions, and other educational meetings or as required by the district.

6. Approves purchases and manages inventory documentation and control. Interfaces with auditors. Will be the liaison between all fire departments, the Tangipahoa Parish Fire Chiefs Association, and the Tangipahoa Parish Rural Fire Protection District No. 2 Board of Commissioners. Prepares and assures written documentation for purchases in accordance with the contract of Fire District No. 2. Acts as the liaison with the Department of Homeland Security in grant opportunities.
7. Maintain a list of inventory and equipment for Tangipahoa Parish Rural Fire Protection District No. 2 based on compliance of the State of Louisiana audit guidelines. Updates inventory list periodically.
8. Assist and advise on how to best utilize resources and manpower to maximize the credit that can be obtained as it applies to PIAL rating. Administrator may respond to incidents (fire, hazardous conditions, etc.) by observing, but has no fire ground authority. Administrator can therefore make recommendations to the Board of Commissioners.
9. Maintains a working relationship with Tangipahoa Parish Communication District No. 1 as to best satisfy requirements of PIAL.
10. Maintains a working relationship with all water departments that serve Fire District No. 2 as to best satisfy requirements of PIAL.
11. Serves on the technical advisory committee board.

Performs any other related duties that the Tangipahoa Parish Rural Fire Protection District No. 2 Board of Commissioners deems necessary.

EXAMPLES OF WORK: BUSINESS AND FINANCIAL REQUIREMENTS

1. Ensure that all State of Louisiana Departments of Ethics Training is completed by all departments contracted with Tangipahoa Parish Rural Fire Protection District No. 2.
2. Prepare the Annual Budget for Tangipahoa Parish Rural Fire Protection District No. 2 according to tax roll.
3. Oversee and develop uniform accounting and Internal Control procedures for all fire departments contracted with Tangipahoa Parish Rural Fire Protection District No. 2.
4. Review financial reports from each department contracted with Tangipahoa Parish Rural Fire Protection District No. 2 and advises Board of Financial status for purchases.
5. Oversees and develop procedures for the control of all assets purchased with Tangipahoa Parish

Rural Fire Protection District No. 2 funds.

6. Exercise budgetary controls including payroll reimbursements, purchasing of supplies, equipment, land, buildings and etc.
7. Prepare contracts with all volunteer fire departments, including townships, cities, etc.
8. Reviews quarterly financial statements and advise board of financial status of each department contracted with Tangipahoa Parish Rural Fire Protection District No. 2
9. Process and maintain a record of purchases \$1,000.00 and over to be placed on the fixed asset listing.
10. Coordinates the bid process; establishes advertisement and bid data, receives bids, and determines if specifications are in compliance upon completion of the bid process and recommends to the Board of Commissioners.
11. Ability to assist Auditors with annual audit of Tangipahoa Parish Rural Fire Protection District No. 2; including fire departments contracted with Tangipahoa Parish Rural Fire Protection District No. 2.
12. Manages Tangipahoa Parish Rural Fire Protection District No. inventory system. Maintains computerized inventory of all fixed assets of Tangipahoa Parish Rural Fire Protection District No.2.
13. Develops and implements a system for Tangipahoa Parish Rural Fire Protection District No. 2 For all purchases and inventory for the fire district including approval of payments and requisitions.

QUALIFICATION REQUIRMENTS

Unless otherwise specified, all requirements listed below must be met by filing deadline for application to be considered.

Must meet all requirements, including being a citizen of the United States and of legal age.

After offer of employment, but before beginning work, must pass a physical examination and drug test, the selection and administration of which shall be authorized by the Fire Board, designed to perform the essential duties of the position, with or without accommodation. Must be willing to allow the Fire Board to perform an extensive background and criminal records check.

Must possess a valid Louisiana Drivers license.

Knowledge of basic principal and standard practices of governmental accounting.

Knowledge of budget preparation and control.

Knowledge of grant procedure and practices.

Knowledge of computers and computer applications.

Able to review audit reports for compliance.

MUST MEET THE FOLLOWING REQUIRMENTS

Must have a high school diploma or a valid certificate of equivalence issued by a state department of education.

Must have a Fire Fighter 1, Fire Fighter 2, Haz Mat Awareness, Haz Mat Operations IFSAC Certifications, **USAR, and Swift Water Rescue Certification.**

Must not have less than fifteen (15) years of progressively responsible experience with a full-time paid department at least ten (10) tears of which must have been in positions which include administrative or supervisory responsibilities.

Must have at least five (5) years in a position of financial management within a paid department.

TPRFPD No. 2 RESOLUTION

"A RESOLUTION TO APPROVE THAT EMPLOYMENT CONTRACT BY AND BETWEEN THE TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NUMBER TWO AND DENNIS MICHAEL CROCKER, AS ADMINISTRATOR FOR THE TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NUMBER TWO, AND TO AUTHORIZE AND DIRECT THE PRESIDENT OF THE BOARD OF COMMISSIONERS OF THE TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NUMBER TWO BE AUTHORIZED AND DIRECTED TO EXECUTE THIS AFORESAID CONTRACT ON BEHALF OF THE TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NUMBER TWO"

WHEREAS, the Tangipahoa Parish Rural Fire Protection District Number Two and Dennis Michael Crocker have agreed to in writing the contract of employment currently existing between the parties:

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District Number Two as follows:

-That the Tangipahoa Parish Rural Fire Protection does hereby approve that written contract and agreement between itself and Dennis Michael Crocker, being a two (2) year contract for Dennis Michael Crocker to serve as the Administrator for the Tangipahoa Parish Rural Fire Protection District Number Two.

-That the President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District Number Two, David P. Vial be and he is hereby authorized, empowered and directed to execute that written contract and agreement by and between the Tangipahoa Parish Rural Fire Protection District Number Two and Dennis Michael Crocker based upon an annual salary of \$61,452.79 per year. Annual raises will be given based on performance evaluation. This contract has an effective date of November 23, 2020 and terminates on November 21, 2022.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon signature of the Tangipahoa Parish Rural Fire Protection District Number Two President and all previous resolutions in conflict with said resolution are hereby repealed.

On motion by _____ and seconded by _____ the foregoing Resolution was hereby declared adopted on this the 23rd day of November, 2020 by the following roll-call vote:

YEAS:

NAYS:

ABSENT:

NOT VOTING:

ATTEST:

Kristen Pecararo, Secretary
TPRFPD No.2

David P. Vial, President
TPRFPD No.2

CONTRACT OF EMPLOYMENT
BY AND BETWEEN
THE TANGIPAHOA PARISH
RURAL FIRE PROTECTION
DISTRICT NUMBER TWO
and DENNIS MICHAEL CROCKER

UNITED STATES OF AMERICA

STATE OF LOUISIANA

PARISH OF TANGIPAHOA

This written contract and agreement for employment for a period beginning November 23, 2020, by and between the TANGIPAHOA PARISH RURAL FIRE PROTECTION DISTRICT NUMBER TWO, a political subdivision of the State of Louisiana having been created pursuant to the provisions of Louisiana Revised Statute 40:1491, et seq., domiciled in Tangipahoa Parish, Louisiana, with a physical address at the Tangipahoa Parish Gordon A. Burgess Governmental Building located at 206 East Mulberry Street, Amite City, Louisiana 70422 and having a mailing address of Post Office Box 818, Amite City, Louisiana 70422, herein represented by its President of the Board of Commissioners of the Tangipahoa Parish Rural Fire Protection District Number Two, the Honorable David P. Vial, who has been duly authorized to execute this employment contract and agreement by virtue of that resolution duly passed by the Board of Commissioners for the Tangipahoa Parish Rural Fire Protection District Number Two at its regular meeting held on November 23, 2020, and by DENNIS MICHAEL CROCKER, social security number xxx-xx-2586, a person of the full age of maturity, a resident of and domiciled in Tangipahoa Parish, Louisiana, with a physical address of 52456 Highway 1065, Independence, Louisiana 70443.

1. TERM:

This contract for employment is for a two (2) year term beginning on November 23, 2020 and ending on November 21, 2022.

2. SALARY AND COMPENSATION:

(A) In consideration of Dennis Michael Crocker performing the duties of Administrator for the Tangipahoa Parish Rural Fire Protection District Number Two, the duties of which position have been reduced. to writing and approved by a resolution of the Board of Commissioners for the Tangipahoa Parish Rural Fire Protection District Number Two dated November 23, 2020, the said Dennis Michael Crocker shall be paid a salary of SIXTY-ONE THOUSAND FOUR HUNDRED AND FIFTY-TWO AND 79/100 DOLLARS annually or \$5,121.06 per month. An annual raise thereafter will be given based on performance evaluation.

(B) In addition to the salary provided to the said Dennis Michael Crocker during the term of his employment, Dennis Michael Crocker shall be reimbursed for travel and out of pocket expense associated with his job duties. To be paid travel or out of pocket expenses, Dennis Michael Crocker must follow all applicable policies and procedures established for reimbursal of travel and expenses to employees of the Tangipahoa Parish Rural Fire Protection District Number Two.

3. (A) At all times during the term of this employment contract, Dennis Michael Crocker shall reside in Tangipahoa Parish, Louisiana.

(B) At all times during the term of this employment contract, Dennis Michael Crocker shall have a valid driver's license.

(C) At all times during the term of this employment contract, Dennis Michael Crocker shall devote his full attention and efforts to his employment as the Administrator of the Tangipahoa Parish Rural Fire Protection District Number Two and shall not have any other full time or part time employment.

(D) At all times during the term of this employment contract, excepting for days off from work, the employee, Dennis Michael Crocker shall **begin** work at 8:00 o'clock a.m. and leave from work at 4:00 o'clock p.m., these hours being his regular work hours. Excepting for vacation, sick leave, annual leave or holiday from work, the employee shall work a five (5) day work week, being Monday through Friday, and this being the regular work schedule.

(E) The employee, Dennis Michael Crocker, shall report to the Tangipahoa Parish Rural Fire Protection District Number Two in writing any malfeasance, incompetence, dishonesty, immorality, and/or willful neglect of duty which he discovers. These reports shall be directed to the President of the Tangipahoa Parish Rural Fire Protection District Two. Failure to report any malfeasance, incompetence, dishonesty, immorality, and/or willful neglect of duty by the employee, Dennis Michael Crocker and shall be subject to disciplinary action, up to and including termination from his employment with the fire district.

(F) The employee, Dennis Michael Crocker shall adhere to the policies and procedures of the Tangipahoa Parish Rural Fire Protection District Two and shall to the best of his ability to carry out the directives of the Tangipahoa Parish Rural Fire Protection District Two.

(G) The employee, Dennis Michael Crocker, shall adhere to the policy and procedure manual of the Tangipahoa Parish Rural Fire Protection District Two.

(H) The employee, Dennis Michael Crocker shall be sober at all times during regular work hours and shall not consume any intoxicant during regular work hours.

(I) The employee's duties are those set forth and described in the Employee policy and procedure manual and the job description for Administrator, as adopted by the Tangipahoa Parish Rural Fire Protection Number Two.

(J) Evaluations will be administered by the President of the Tangipahoa Parish Rural Fire Protection District Number Two, with input from all Board Members.

4. VACATION, HOLIDAY AND ACCRUED LEAVE:

(A) The employee, Dennis Michael Crocker, shall be entitled to annual leave/vacation days based upon one (1) day earned for each month of work completed. No annual leave/vacation days can be taken or used by the employee until the annual leave/vacation day has been earned.

(B) The employee, Dennis Michael Crocker, shall be entitled to sick days/bereavement leave based upon one (1) day earned for each month of service. No paid sick day or

bereavement leave shall be available before it has been earned. In the event that the employee misses work but does not have any accumulated sick/bereavement leave, he can use annual leave/vacation days. If the employee does not have sick days/bereavement leave days accumulated and the employee does not have any vacation days available, his salary shall be calculated on a daily basis and his salary shall be reduced for each day missed and which amounts shall be deducted from his paycheck.

5. BENEFITS:

(A) The employee shall be entitled to participate in the employer's retirement plan, health care plan, dental plan and life insurance coverage to the same extent as other full-time employees.

(B) Administrator will be furnished vehicle.

6. TERMINATION OF APPOINTMENT DURING THE TERM OF THIS AGREEMENT AND CONTRACT FOR EMPLOYMENT:

The employee, Dennis Michael Crocker, shall be retained in his position as Administrator, as adopted by the Tangipahoa Parish Rural Fire Protection District Number Two's Board of Commissioners during the term of this contract and shall not be removed from his job nor shall his salary be reduced excepting the employee guilty of violating any one or more of the following prohibitions, to-wit:

- 1) Being untruthful or evasive on the employee's application for employment.
- 2) Sexual harassment of co-workers.
- 3) Cursing on the job or use of racial slurs.
- 4) Intemperateness on the job.
- 5) Being untruthful to the fire district's Board of Commissioners.
- 6) Being habitually tardy or absent from work.
- 7) Engaging in horseplay, scuffling, etc.
- 8) Performing work other than assigned.
- 9) Causing loss of material due to carelessness.
- 10) Willful neglect of duty.
- 11) Leaving place of work without permission
- 12) Gambling during work hours.
- 13) Violating a safety regulation.
- 14) Violation of substance abuse policy.
- 15) Carelessness affecting personal safety.
- 16) Threatening, intimidating, coercing or interfering with co-workers.
- 17) Soliciting contributions during regular work hours.
- 18) Distributing printed materials without approval of the fire district's Board of Commissioners.
- 19) Making false, vicious or malicious statements.

- 20) Failure to follow job instructions.
- 21) Misusing, destroying or damaging property.
- 22) Fighting or provoking or instigating a fight.
- 23) Sleeping on the job.
- 24) Insubordination.
- 25) Falsifying records.
- 26) Theft.
- 27) Drinking any alcoholic beverages on the job.
- 28) Engaging in sabotage.
- 29) Immoral conduct or indecency.
- 30) Misuse of sick leave for any reason.
- 31) Viewing pornography during regular work hours.
- 32) Failure to cooperate with the district's auditor or the legislative auditor.

Additionally, the employee can be discharged for cause if he is convicted of a felony grade offense in any jurisdiction or is he is unable to perform his job responsibilities for a period of more than thirty (30) days unless the employee is unable to work due to job related injury and in which case his salary shall be reduced to those amounts paid by worker's compensation plus any accrued sick leave and/or annual leave/vacation time available to employee.

Dennis Michael Crocker herein and hereby acknowledges that no part of his duties is directly related to firefighting, instruction of firefighting or any other duties that would require the Tangipahoa Parish Rural Fire Protection District Two to establish a classified system pursuant to Louisiana Constitution Article X, Section 16 and/or Louisiana Revised Statute 33:2531 et seq. To the extent that any duty required of Dennis Michael Crocker, Administrator, would create an obligation for the Tangipahoa Parish Rural Fire Protection District Two to establish a classified system, then those provisions are herein and hereby declared invalid and from no part or portion of Dennis Michael Crocker's job duties as Administrator.

The duties of the Administrator are to be:

1. Clerical
2. To provide oversight
3. To aid in investigations
4. To provide technical assistance to the Board of Commissioners of Tangipahoa Parish Rural Fire Protection District Two.

As such, the Administrator is not a supervisor of the various departments that contract to provide fire protection services to the Tangipahoa Parish Rural Fire Protection District Number Two and shall have no authority to order any Fire Chief or Firefighter to undertake any particular course of action. The primary job of the Administrator is to aid and assist with clerical work, to observe and report to the Tangipahoa Parish Rural Fire Protection District Number Two's Board of Commissioners to the fire department entities with which the board contracts.

7. ENTIRE AGREEMENT:

The parties acknowledge that this contract and agreement contains the entire agreement and contract between the parties. There are no verbal agreements, additions or supplements to this agreement and contract. If in the future, there are any modifications, additions or changes to this agreement of employees, these modifications, additions and/or changes must be reduced to writing and must be approved by the parties.

THUS DONE, EXECUTED AND SIGNED by the parties on the date hereinabove first written and at Amity City, Tangipahoa Parish, Louisiana.

WITNESSES:

(PRINT NAME)

TANGIPAHOA PARISH RURAL
FIRE PROTECTION DISTRICT
NUMBER TWO by:

David P. Vial, President

(Print Name)

EMPLOYEE:

Dennis Michael Crocker

THUS DONE AND SIGNED on November _____, 2020.

NOTARY PUBLIC