

BASIC FINANCIAL STATEMENTS AND INDEPENDENT  
ACCOUNTANTS' REVIEW REPORT

CITY MARSHAL OF  
JENNINGS, LOUISIANA

(A Component Unit of the City of Jennings, Louisiana)

JUNE 30, 2023

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Jennings City Marshal  
Clarence Cormier, Jr.  
Jennings, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and major fund of the City Marshal of Jennings, Louisiana ("the Marshal"), as a component unit of the City of Jennings, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the accounting principles generally accepted in the United States.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement.

We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Auditing Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our conclusion on the basic financial statements is not affected by this missing information.

### **Other Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Schedule of Findings and Questioned Costs on pages 25-26 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. We have not audited or reviewed the other supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

*Joyly, William; Co., LLC*

Lake Charles, Louisiana  
March 26, 2024

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL  
STATEMENTS (GWFS)

**City Marshal of Jennings, Louisiana**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 353,643
Interfund receivables	18,074
Capital assets, net of accumulated depreciation	11,051
<b>Total Assets</b>	<b>\$ 382,768</b>
 <b>Liabilities</b>	
Accounts payable	\$ 1,037
<b>Total Liabilities</b>	1,037
 <b>Net Position</b>	
Invested in capital assets	11,051
Unrestricted	370,680
<b>Total Net Position</b>	<b>381,731</b>
<b>Total liabilities and net position</b>	<b>\$ 382,768</b>

See independent accountants' review report.

**City Marshal of Jennings, Louisiana**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net Revenue and Changes in Net Position
		Fees and Chares For Service	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 109,672	\$ 146,852	\$ -	\$ 37,180
Total Governmental Activities	\$ 109,672	\$ 146,852	\$ -	37,180
			General revenues:	
			On-behalf payments	31,901
			Total general revenues	31,901
			Change in net position	69,081
		Net position at beginning of year		312,650
		Net position at end of year		\$ 381,731

See independent accountants' review report.



## FUND FINANCIAL STATEMENTS

**City Marshal of Jennings, Louisiana  
Balance Sheet - Governmental Fund  
June 30, 2023**

	GENERAL FUND
<b>ASSETS</b>	
Cash and cash equivalents	\$ 353,643
Interfund receivables	18,074
<b>TOTAL ASSETS</b>	<b>\$ 371,717</b>
 <b>LIABILITIES and FUND BALANCE</b>	
Accounts payable	\$ 1,037
Total liabilities	1,037
Fund balance:	
Unassigned	370,680
Total fund balance	370,680
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<b>\$ 371,717</b>
Fund Balance of governmental fund	\$ 370,680
 Amounts reported for governmental activities in the Statement of Net Position is different because:	
Certain assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	73,565
Less: Accumulated depreciation	(62,514)
	11,051
 Total net position of governmental activities at June 30, 2023	 <b>\$ 381,731</b>

See independent accountants' review report.

**City Marshal of Jennings, Louisiana**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund**  
**For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>
Revenues:	
Fees, charges, and commissions for services:	
Court costs, fees, and fines	\$ 146,852
On-behalf payments	<u>31,901</u>
Total revenues	178,753
Expenditures:	
Current	
Personal services and related benefits	35,126
Personnel cost through on-behalf payments	31,901
Operating services	24,224
Material and supplies	15,339
Capital outlay	<u>1,107</u>
Total expenditures	<u>107,697</u>
Excess revenues over expenditures	71,056
Fund balance, beginning of year	<u>299,624</u>
Fund balance, end of year	<u><u>\$ 370,680</u></u>
Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 71,056
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlay is reported in governmental funds as expenditures. However, in the statement of activities, the cost of the asset is allocated over the estimated useful lives as depreciation expense.	
Capital outlay	1,107
Depreciation expense	<u>(3,082)</u>
	(1,975)
Change in net position of governmental activities	<u><u>\$ 69,081</u></u>

See independent accountants' review report.

**City Marshal of Jennings, Louisiana**  
**Balance Sheet - Fiduciary Fund**  
**June 30, 2023**

	<u>GARNISHMENT FUND</u>
ASSETS	
Cash and cash equivalents	<u>\$          8,773</u>
TOTAL ASSETS	<u><u>\$          8,773</u></u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>\$          8,773</u>
TOTAL NET POSITION	<u><u>\$          8,773</u></u>

See independent accountants' review report.

**City Marshal of Jennings, Louisiana**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Fund**  
**For the Year Ended June 30, 2023**

	GARNISHMENT FUND
<b>NET POSITION AT BEGINNING OF YEAR</b>	\$ 6,563
<b>ADDITIONS :</b>	
Garnishments	205,877
Total additions	205,877
<b>REDUCTIONS :</b>	
Deposits settled to:	
Others	203,667
Total reductions	203,667
Change in fiduciary net position	2,210
<b>NET POSITION AT END OF YEAR</b>	\$ 8,773

See independent accountants' review report.

## CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

### **INTRODUCTION**

The City Marshal of Jennings, Louisiana (“City Marshal”) was created under the authority of LSA-RS 13:1871-2512. The City Marshal has one elected Marshal. The City Marshal has jurisdiction within the City of Jennings and has the authority to decide on certain traffic and criminal matters. City Marshal revenues include court costs on civil and criminal cases, and other revenues.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Reporting Entity**

The Marshal is an independently elected official. However, the City Marshal is fiscally dependent on the City of Jennings (the “City”) for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the City Marshal is fiscally dependent on the City, the City Marshal is determined to be a component unit of the City of Jennings, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Jennings, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### **B. Basis of Presentation**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (“GASB”). These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. GASB is the accepted standard-setting body for establishing governmental accounting principles and reporting standards.

The City Marshal uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

#### **Government-Wide Financial Statements (GWFS)**

The governmental-wide financial statements include a Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government. Fiduciary funds are also excluded from the governmental-wide financial statements.

The Statement of Net Position and the Statement of Activities report financial information for the City Marshal as a whole so that individual funds are not displayed. However, the Statement of Activities reports the expense of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include 1) charges

## CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

#### Government-Wide Financial Statements (GWFS) (Continued)

to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Items not properly included among program revenues are reported instead as general revenues.

#### Fund Financial Statements

Separate fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the GWFS.

The following fund types are used by the City Marshal:

**Governmental Funds:** Governmental funds account for all or most of the City Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the City Marshal.

The following is the City Marshal's governmental funds:

**General Fund** – to account for the receipt of fees derived from city charges and payment of operating expenses incurred by the Marshal in the normal course of his duties.

**Fiduciary Funds:** Fiduciary funds reporting on net position and changes in net position. The only funds accounted for in this category by the court are custodial funds. The custodial funds account for assets held by the court as an agent for litigants pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City Marshal maintains one custodial fund as described below:

**Garnishment Fiduciary Fund** - to account for the collection and distribution of garnished wages to the rightful parties.

#### C. Basis of Accounting and Measurement Focus

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless off the measurement focus applied.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements

## CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **C. Basis of Accounting and Measurement Focus (Continued)**

and the fund financial statements. Revenues resulting from non-exchange transactions, such as grants, are recognized when all applicable eligibility requirements are met.

All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and custodial funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual – that is, when they measurable and available to pay current period liabilities.

#### **D. Cash and Cash Equivalents**

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with maturities of 90 days or less. Under state law the City Marshal may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

#### **E. Interfund Transactions**

During the course of operations, numerous transactions occur between individual funds that may result from goods provided or services rendered in amounts owed between funds. These receivables/ payables are classified as interfund receivables/payables on the Fund Financial Statement balance sheet. Short-term interfund loans are also classified as interfund receivables/payables. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund and are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the recorded fund that reimbursed.

Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

#### **F. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.



CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Risk Management**

The City Marshal's office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are managed by coverage through commercial insurance paid either by the City of Jennings or the City Marshal. There have been no significant reductions in the insurance coverage during the year.

**H. Capital Assets**

In the fund financial statements, the cost of acquiring capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Marshal maintain a threshold level of \$250 or more for capitalizing capital assets. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repair and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of assets is as follows:

Transportation equipment	5 years
Furniture and fixtures	5-10 years
Machinery and equipment	5-10 years

**I. Equity Classification**

In the government-wide statements, equity is classified as Net Position and displayed in three components.

- a. *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted Net Position* - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted Net Position* - All other Net Position that do not meet the definition of "restricted" or "net investment in capital assets."

CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Equity Classification – (Continued)**

When both restricted and unrestricted resources are available for use, it is the City Marshal's policy to use restricted resources first, then unrestricted resources as needed.

**J. Fund Equity**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City Marshal is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- d. *Nonspendable* – This classification includes amounts that cannot be spent either because they are (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- e. *Restricted* – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- f. *Committed* – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Judge, which is the highest level of decision-making authority for the City Court and City Marshal. These amounts cannot be used for any other purpose unless the judge removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- g. *Assigned* - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- h. *Unassigned* - all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the City Marshal considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City Marshal considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Marshal has provided otherwise in their commitment or assignment actions.

CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2023, the City Marshal had cash and cash equivalents (book balances) as follows:

	Government- wide Statement of Net Position	Fiduciary Funds Statement of
Demand deposits - Marshal	\$ 353,643	\$ 8,773
	<u>\$ 353,643</u>	<u>\$ 8,773</u>

Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, the City Marshal's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution.

The deposits (bank balances) at June 30, 2023 were secured as follows:

	<u>City Marshal</u>
Demand deposits	\$ 370,027
Federal deposit insurance	274,972
Pledge securities	-
	<u>274,972</u>
(Under) collateralized	<u>\$ (95,055)</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledge securities within 10 days of being notified by City Marshal that the fiscal agent has failed to pay deposited funds upon demand.

CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**3. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2023 is as follows:

	<u>Balance</u> <u>7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2023</u>
Governmental activities:				
Capital assets being depreciated				
Furniture and fixtures	\$ 726	\$ -	\$ -	\$ 726
Machinery and equipment	51,787	1,107	-	52,894
Transportation equipment	19,945	-	-	19,945
Total capital assets being depreciated	<u>72,458</u>	<u>1,107</u>	<u>-</u>	<u>73,565</u>
Less accumulated depreciation:				
Building improvements				
Furniture and fixtures	726	-	-	726
Machinery and equipment	38,761	3,082	-	41,843
Transportation equipment	19,945	-	-	19,945
Total accumulated depreciation	<u>59,432</u>	<u>3,082</u>	<u>-</u>	<u>62,514</u>
 Total capital assets	 <u>\$ 13,026</u>	 <u>\$ (1,975)</u>	 <u>\$ -</u>	 <u>\$ 11,051</u>

Depreciation expense of \$3,082 was charged to the general governmental function.

**4. ON-BEHALF PAYMENTS**

The accompanying financials do not include certain portions of the City Marshal's expenses paid directly by other governmental entities. In compliance with Louisiana Revised Statute 13:2487.16, the City of Jennings provides for a suitable court room, offices, and expenses of operation and maintenance.

Compensation and benefits paid by the City of Jennings and Jefferson Davis Parish Police Jury to the Marshal:

	<u>City of</u> <u>Jennings</u>	<u>Jefferson</u> <u>Davis</u> <u>Police</u> <u>Jury</u>
City Marshal	<u>\$ 26,769</u>	<u>\$ 5,132</u>
	<u>\$ 26,769</u>	<u>\$ 5,132</u>

These on-behalf payments totaling \$31,901 are included in the general funds as revenue and related expenditures.

CITY MARSHAL OF JENNINGS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended June 30, 2023

**5. BUDGETARY PRACTICES**

**General Budget Practices:** The City Marshal follow the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedules:

Pursuant to the Louisiana Government Budget Act (LSA-RS 36:1301-1314), the City Marshal are required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to June 15<sup>th</sup>, the City Marshal develop a proposed annual budget for each fund. The operating budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing. At the conclusion of the public hearing the budget is adopted by the City Marshal through a formal budget resolution.

Appropriations (unexpended budget balances) lapse at the end of fiscal year.

Formal budget integration (within the accounting records) is not employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the City Marshal.

**Budget Basis of Accounting:** All governmental fund budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Legally, the City Marshal cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the City Marshal to amend the budgets to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The City Marshal approves budgets at the object level and management is allowed to transfer amounts between line items within an object. The City Marshal's office amends its budget during the year to account for unanticipated changes in the original budget.

REQUIRED SUPPLEMENTAL INFORMATION

**City Marshal of Jennings, Louisiana**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget to Actual - Governmental Fund**  
**For the Year Ended June 30, 2023**

	Original	Final	Actual Amounts	Variance Final Budget Positive (Negative)
<b>REVENUES</b>				
Fees, charges, and commissions for services:				
Court costs, fees and fines	\$ 92,534	\$ 149,630	\$ 146,852	\$ (2,778)
On-behalf payments	-	-	31,901	31,901
Total Revenues	92,534	149,630	178,753	29,123
<b>EXPENDITURES</b>				
Current:				
Personal services and related benefits	20,992	33,010	35,126	2,116
Personnel costs through on-behalf payments	-	-	31,901	31,901
Operating services	22,037	20,509	24,224	3,715
Materials and supplies	5,991	12,544	15,339	2,795
Capital Outlay	3,710	4,439	1,107	(3,332)
Total Expenditures	52,730	70,502	107,697	37,195
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	39,805	79,128	71,056	(8,072)
<b>FUND BALANCE AT BEGINNING OF PERIOD</b>	299,624	299,624	299,624	-
<b>FUND BALANCE AT END OF PERIOD</b>	\$ 339,429	\$ 378,752	\$ 370,680	\$ (8,072)

See independent accountants' review report.

SUPPLEMENTAL INFORMATION



**City Marshal of Jennings, Louisiana**  
**Schedule of Compensation, Benefits, and Other Payments to Agency Head**  
**For the Year Ended June 30, 2023**

Clarence Cormier, Jr.  
Marshal

Purpose	<u>Amount</u>
Salary	\$ 35,680
Benefits-insurance	9,720
Benefits-retirement	3,979
Per diem	498
Conference travel	<u>2,975</u>
	<u><u>\$ 52,852</u></u>

See independent accountants' review report.

**City Marshal of Jennings, Louisiana  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

Section I - Current Year Findings and Management Corrective Action Plan

**Compliance**

**01-23C - Late filing of review with Louisiana Legislative Auditor:**

Condition and criteria: The Marshal did not submit the reviewed financial statements to the Louisiana Legislative Auditor by the due date. L.R.S. 24:513 provides that the financial statements are to be filed with the Legislative Auditor within six months of the close of the fiscal year.

Management's response: The Marshal will engage an auditor timely to ensure the required reports are submitted timely in the future.

**02-23C - Amended Budget**

Condition and criteria: State law required that the budget be amended when a variance of more than five percent is expected. The June 30, 2023 amended budget for the City Marshal was not within five percent of actual revenues and expenditures.

Management's response: Management will monitor the budget , include on-behalf payments, and make amendments to the budget as necessary.

**03-23C - Inadequate collateralization of deposits**

Condition and criteria: State law requires that all deposits of public funds be either insured by FDIC or collateralized by a pledge of investment securities owned by the depository financial institution. \$95,055 in deposits for the City Marshal were not collateralized in accordance with state law.

Management's response: The City Marshal will monitor bank balances and pledge amounts on a monthly basis and adjust as necessary to ensure they are in compliance with state law.

Section II - Prior Year Findings and Management Corrective Action Plan

**01-22C - Amended Budget**

Condition and criteria: State law required that the budget be amended when a variance of more than five percent is expected. The June 30, 2022 amended budget for the City Marshal was not within five percent of actual revenues and expenditures.

Management's response: Management will monitor the budget , include on-behalf payments, and make amendments to the budget as necessary.

**02-22C - Inadequate collateralization of deposits**

Condition and criteria: State law requires that all deposits of public funds be either insured by FDIC or collateralized by a pledge of investment securities owned by the depository financial institution. \$8,838 in deposits for the City Marshal were not collateralized in accordance with state law.

Management's response: The City Marshal will monitor bank balances and pledge amounts on a monthly basis and adjust as necessary to ensure they are in compliance with state law.



Independent Accountants' Report  
on Applying Agreed-Upon Procedures

To the City Marshal of Jennings, Louisiana ("Marshal") and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Marshal's management is responsible for its financial records and compliance with applicable laws and regulations.

The Marshal has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Marshal's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

*Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

**This procedure is not applicable due to no expenditures being made during the year over \$30,000.**

*Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

**Management provided us with the requested information.**

3. Obtain a list of all employees paid during the fiscal year.

**Management provided us with the requested information.**

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

**The one employee included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.**

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

**Management provided the requested information. None of the businesses of employees or employees' immediate families appeared as vendors on the list of disbursements.**

### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

**Management provided us with a copy of the original and amended budgets.**

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

**There were no exceptions noted.**

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

**We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures exceeded budgeted expenditures by more than 5%, due to the capital outlay not being included in the final budget. Budgeted revenues for the year didn't fail to meet actual amounts by 5% or more.**

### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

**Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.**

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

**Each of the six selected disbursements were coded to the correct fund and general ledger account.**

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

**The Marshal is the only employee. Due to the limited staff, he is the one who approves all disbursements.**

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

**This procedure is not applicable due to the entity not having a board.**

### *Debt*

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

**We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.**

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

**We scanned payroll disbursements and we found no payments to the Marshall that would constitute bonuses, advances, or gifts.**

### *State Audit Law*

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

**The agency didn't provide for a timely report in accordance with R.S. 24:513.**

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

**The agency didn't enter into any contracts that were subject to public bid law while the agency was not in compliance.**

*Prior-Year Comments*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

**Obtained management's representation that every effort has been made to resolve prior-year suggestions, exceptions, recommendations, and/or comments.**

We were engaged by the Marshal to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Joyly Williams, CPA*

Lake Charles, Louisiana

March 26, 2024

**ATTACHMENTS:**

**SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**