

**CITY COURT OF LEESVILLE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**



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INDEPENDENT AUDITORS' REPORT

To the Honorable Elvin Fontenot
City Court of Leesville
Leesville, LA

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Leesville, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Court's primary government as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Leesville, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City Court of Leesville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Court of Leesville's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Leesville's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Court of Leesville's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget and Actual)
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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. We have applied certain limited procedures to the required supplementary information

in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Combining Statement of Fiduciary Net Position
- Combining Statement of Changes in Fiduciary Net Position
- Schedule of Agency Head Compensation
- Justice System Funding Schedule – Collecting/Disbursing Entity

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City Court's internal control over financial reporting and compliance.



Rozier, McKay, & Willis
Certified Public Accountants

December 8, 2022
Alexandria, Louisiana

CITY COURT OF LEESVILLE

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2022

This section of the annual financial report presents our discussion and analysis of the City Court of Leesville's financial performance during the fiscal year ended June 30, 2022.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the financial position and results of operations from differing perspectives which are described as follows:

Government–Wide Financial Statements

The government-wide financial statements report information about the City Court as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Court's assets and all of its liabilities. All of the Court's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by cost and fees assessed by the City Court.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Court's most significant activities and are not intended to provide information for the organization as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Court's funds are described as follows:

Governmental Funds:

Governmental funds are limited to the general fund, which is classified as a Governmental Fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Court's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

Fiduciary Funds:

Fiduciary funds are limited to custodial funds that are used to account for collection of funds on behalf of individuals, organizations and other governments. The custodial funds are excluded from the government-wide financial statements because these resources are not available to support the Court's ongoing activities.

FINANCIAL ANALYSIS OF THE CITY COURT AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

CITY COURT OF LEESVILLE

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2022

	June 30,	
	2022	2021
Assets:		
Current Assets	\$ 6,421	\$ 8,124
Depreciable Capital Assets, net	180	231
Total Assets	6,601	8,355
Deferred Outflows of Resources	5,346	11,657
Liabilities:		
Accounts Payable	7,830	
Current and Other Liabilities	12,155	19,350
Long-Term Liabilities	29,445	45,241
Total Liabilities	49,430	64,591
Deferred Inflows of Resources	6,867	434
Net Position:		
Invested in Capital Assets, Net	180	231
Unrestricted	(44,530)	(45,244)
Total Net Position	(44,350)	\$ (45,013)

As the presentation appearing above demonstrates, liabilities associated with providing benefits for employees have eliminated the net position and the City Court is currently reporting a deficit in net position.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year	
	Ended June 30,	
	2022	2021
Revenues:		
Program Revenue:		
Charges for Services	\$ 180,980	\$ 160,983
Capital Contributions	---	----
General Revenue:		
Interest	----	----
Total Revenue	180,980	160,983
Program Expenses:		
Judicial	180,317	122,568
Change in Net Position	663	38,415
Net Position Beginning	(45,013)	(83,428)
Net Position Ending	\$ (44,350)	\$ (45,013)

As the accompanying presentation demonstrates, the deficit has improved due to a decline in pension related liabilities and curtailment of other expenses.

CITY COURT OF LEESVILLE

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2022

FINANCIAL ANALYSIS OF THE CITY COURT'S FUNDS

For the year ended June 30, 2022, differences between the government-wide presentation and the fund financial statements were limited to reporting long term liabilities associated with participating in cost sharing defined benefit retirement arrangements.

BUDGET HIGHLIGHTS

For the year ended June 30, 2022, revenue did not meet expectations and unfavorable variances were reported.

CAPITAL ASSET ADMINISTRATION

For the year ended June 30, 2022, capital asset activity was limited to depreciating existing assets.

DEBT ADMINISTRATION

For the year ended June 30, 2022, there were was no debt outstanding and no activity involving borrowing or repayment.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

City Court of Leesville

Statement of Net Position June 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 6,421
Depreciable Capital Assets	180
Total assets	6,601
<u>DEFERRED OUTFLOW OF RESOURCES</u>	
Pension Funding Deferrals	5,346
<u>LIABILITIES</u>	
Accounts Payable	7,830
Accrued Liabilities	12,155
Net Pension Liability	29,445
Total Liabilities	49,430
<u>DEFERRED INFLOW OF RESOURCES</u>	
Pension Funding Deferrals	6,867
<u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	180
Unrestricted	(44,530)
Total Net Position (deficit)	\$ (44,350)

The accompanying notes are an integral part of the financial statements.

City Court of Leesville

Statement of Activities Year Ended June 30, 2022

	<u>Governmental Activities</u>
Expenses:	
Judicial	
Dues and Seminars	\$ 974
Office Supplies and Expense	6,710
Payroll Taxes	6,657
Postage	1,456
Salaries	130,320
Telephone	4,006
Uniforms	2,320
Depreciation	50
Accounting	26,809
Bank Charges	1,015
Total Expenses	180,317
Program Revenues:	
Charges for Services	180,980
Capital Contributions	-
Total Program Revenues	180,980
Net (Expense) Revenue - Governmental Activities	663
General Revenues:	
Interest	-
Total General Revenues	-
Change in Net Position	663
Net Position - Beginning	(45,013)
Net Position - Ending	\$ (44,350)

The accompanying notes are an integral part of the financial statements.

City Court of Leesville

Balance Sheet Governmental Funds Year Ended June 30, 2022

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 6,421
Accounts Receivables	-
Total Assets	6,421
Liabilities and Fund Balance	
Liabilities	
Accounts Payable	7,830
Accrued Liabilities	12,155
Total Liabilities	19,985
Fund Balance	
Unassigned	-
Total Fund Balances	(13,564)
Total Liabilities and Fund Balance	\$ 6,421

Fund Balance	\$ (13,564)
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	180
Pension obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	(30,966)
Net Position of Governmental Activities	<u>\$ (44,350)</u>

The accompanying notes are an integral part of the financial statements.

City Court of Leesville

Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds Year Ended June 30, 2022

	<u>General Fund</u>
Revenues:	
Court Cost and Fees	\$ 180,980
Interest	-
Total revenues	180,980
Expenditures:	
Judicial	
Dues and Seminars	974
Office Supplies and Expense	6,710
Payroll Taxes	9,709
Postage	1,456
Salaries	130,320
Telephone	4,006
Uniforms	2,320
Accounting	26,809
Bank Charges	1,015
Capital Expenditures	-
Total expenditures	183,319
Net Change in Fund Balance	(2,339)
Fund balance - beginning of year	(11,225)
Fund balance - end of year	\$ (13,564)

Net change in fund balances of Governmental Funds	\$ (2,339)
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds do not report changes in liabilities associated with participating in cost sharing, multi employer retirement systems.	3,052
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of capital outlays and depreciation is presented as follows:	
Capital Outlay	-
Depreciation	(50)
Change in net position of governmental activities	\$ 663

The accompanying notes are an integral part of the financial statements.

City Court of Leesville

Statement of Fiduciary Net Position Fiduciary Funds June 30, 2022

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 48,549
Total Assets	48,549
<u>Liabilities</u>	
Due to Marshal's Cost Account	-
Total Liabilities	-
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	48,549
Total Net Position	\$ 48,549

The accompanying notes are an integral part of the financial statements.

City Court of Leesville

Statement of Changes in Fiduciary Net Position Fiduciary Funds June 30, 2022

	<u>Custodial Funds</u>
<u>Additions</u>	
Fines and Court Cost	\$ 383,220
Probation Fees	75,738
Civil Fees	52,708
Total Additions	511,667
<u>Deductions</u>	
Distributions to Recipients of Traffic Receipts	433,919
Distributions to Recipients of Civil Fees	54,878
Administrative Expenses	9,460
Refunds	-
Other	1,199
Total Deductions	499,456
Net Increase (Decrease) in Fiduciary Net Position	12,210
Net Position - Beginning	36,339
Net Position - Ending	\$ 48,549

The accompanying notes are an integral part of the financial statements.

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Leesville was created by Louisiana Revised Statute 13:2485.1, which grants jurisdiction encompassing the City of Leesville and the remainder of Ward 1 of Vernon Parish. The City Court is governed by a Judge that is elected to a term of six years. Operation of the City Court is funded primarily by court cost and fees assessed from persons participating in the judicial process.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Reporting Entity

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the reporting entity to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the City Court is a component of the City of Leesville. The accompanying financial statements present information only on the funds maintained by the City Court and do not present information of the City of Leesville as a whole, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Court's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Court's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Court as a whole. The effect of any interfund activity is eliminated from these

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, and capital contributions.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Court's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Court is used to account for all resources.

Fiduciary Funds

Fiduciary funds are used to report assets held by the City Court for the benefit of other governments, individuals or organizations. Fiduciary funds utilized by the City Court are described as follows:

- **Traffic** – This fund is used to report the receipt and disbursement of various fines, and court cost collected in connection with citations issued by law enforcement. The fund is also used to account for probation fees collected from defendants that receive citations.
- **Civil** – This fund is used to report receipt and disbursement of court cost assessed in connection with civil litigation.

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the Judge is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements, but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

Cash

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, and any highly liquid investments.

Fund Balance Classification

Commitment or assignment of fund balances requires approval of the Judge. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

Accounting for Fiduciary Activities

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The has not recognized a liability associated with amounts on deposit in fiduciary funds because further action is necessary to complete adjudication and determine the ultimate beneficiaries.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At June 30, 2022, deposits were fully secured by FDIC insurance coverage.

NOTE 3 – CAPITAL ASSETS

A summary of the Court's capital assets is provided as follows:

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Being Depreciated:</u>				
Equipment	\$ 120,898	\$ ----	\$ ----	\$ 120,898
Less Accumulated Depreciation	120,667	50	----	120,717
<u>Total Net of Depreciation</u>	<u>\$ 231</u>	<u>\$ (50)</u>	<u>\$ ----</u>	<u>\$ 180</u>

NOTE 4 - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Court insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 5 – RETIREMENT PLAN

Plan Description – Selected employees of the Court are members of the Louisiana State Employees Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by statutes and vary depending on the member's hire date, employer and job classification.

Funding Policy – Contribution rates are established governed by statute based on findings by the System's actuary. In addition, the actuarially determined contribution rates vary based on the type of participating employer. The Court's contributions to the System for the preceding three years were consistent with the required contributions for each of those years.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at lasersonline.org.

Net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 5,503,975,767
City Court's Proportionate Share (Percentage)	0.00054%
City Court's Proportionate Share (Amount)	<u>\$ 29,445</u>

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The net pension liability presented above was not affected by any special funding situations. Changes in the City Court's proportionate share of net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Beginning Net Pension Liability (Asset)	\$ 45,241
Employer Contributions	(4,565)
Pension Expense	2,064
Changes in Proportion	(854)
Change in Deferred Outflows of Resources	(6,008)
Change in Deferred Inflows of Resources	(6,433)
	<hr/>
Ending Net Pension Liability (Asset)	<u>\$ 29,445</u>

There were no changes between June 30, 2022 and the measurement date that are expected to have a significant effect on the City Court's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 29	\$ ----	\$ 29
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	6,867	(6,867)
Changes of Assumptions	721	----	721
Changes in Proportion	----	----	----
Employer Contributions Made After the Measurement Date	<u>4,596</u>	<u>----</u>	<u>4,596</u>
Total Deferrals	5,346	6,867	(1,521)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(4,596)</u>	<u>-----</u>	<u>(4,596)</u>
Deferrals Subject to Amortization	<u>\$ 750</u>	<u>\$ 6,867</u>	<u>\$ (6,117)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2022	\$ (441)
June 30, 2023	(1,058)
June 30, 2024	(1,560)
June 30, 2025	(3,057)
	<hr/>
Total	<u>\$ (6,117)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Valuation Date	June 30, 2021																		
Actuarial Cost Method	Entry Age Normal																		
Investment Rate of Return	7.40% (Net of Investment Expense)																		
Projected Salary Increases	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase for ranges for specific types of members are: <table><thead><tr><th><u>Member Type</u></th><th><u>Lower Range</u></th><th><u>Upper Range</u></th></tr></thead><tbody><tr><td>Regular</td><td>3.0%</td><td>12.8%</td></tr><tr><td>Judges</td><td>2.6%</td><td>5.1%</td></tr><tr><td>Corrections</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Hazardous Duty</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Wildlife</td><td>3.6%</td><td>13.8%</td></tr></tbody></table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	3.0%	12.8%																	
Judges	2.6%	5.1%																	
Corrections	3.6%	13.8%																	
Hazardous Duty	3.6%	13.8%																	
Wildlife	3.6%	13.8%																	
Expected Remaining Service Lives	2 Years																		
Termination, Disability and Retirement	Termination, disability, and retirement assumptions were projected based on a five year (2014-2018) experience study of the System's members for 2019.																		
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		
Mortality	Non-disabled members – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.																		
Inflation Rate	2.3%																		

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.61% for 2021. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2021 are summarized in the following table:

CITY COURT OF LEESVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

<u>Asset Class</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Cash	-0.29%
Domestic Equity	4.09%
International Equity	5.12%
Domestic Fixed Income	0.49%
International Fixed Income	3.94%
Alternative Investments	6.63%
Total	<u>5.81%</u>

The discount rate used to measure the total pension liability was 7.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	<u>1% Decrease 6.40% Discount Rate</u>	<u>Current Discount Rate 7.40%</u>	<u>1% Increase 8.40% Discount</u>
Net Pension Liability	\$ 39,897	\$ 29,445	\$ 20,554

City Court of Leesville

Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court Cost and Fees	\$ 234,000	\$ 194,000	\$ 180,980	\$ (13,020)
Interest	-	-	-	-
Total revenues	234,000	194,000	180,980	(13,020)
Expenditures:				
Judicial				
Dues and Seminars	1,000	1,000	974	26
Miscellaneous	11,000	11,000	1,015	9,985
Office Supplies and Expense	5,500	5,500	6,710	(1,210)
Payroll Taxes	8,600	8,600	9,709	(1,109)
Postage	1,300	2,000	1,456	544
Professional Fees	14,000	17,000	26,809	(9,809)
Retirement	3,600	-	-	-
Salaries	111,000	185,000	130,320	54,680
Telephone	3,200	3,200	4,006	(806)
Uniforms	1,700	2,300	2,320	(20)
Capital Expenditures	-	-	-	-
Total expenditures	160,900	235,600	183,319	52,281
Excess (Deficiency) of Revenues Over Expenditures	73,100	(41,600)	(2,339)	39,261
Fund balance - beginning of year	(18,951)	(18,951)	(11,226)	7,725
Fund balance - end of year	\$ 54,149	\$ (60,551)	\$ (13,565)	\$ 46,986

City Court of Leesville

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount			
Louisiana State Employees' Retirement System					
June 30, 2014	0.00101%	62,904	18,099	347.6%	65.0%
June 30, 2015	0.00083%	56,657	20,626	274.7%	62.7%
June 30, 2016	0.00068%	53,005	21,167	250.4%	57.7%
June 30, 2017	0.00109%	76,934	19,462	395.3%	62.5%
June 30, 2018	0.00097%	66,017	23,436	281.7%	64.3%
June 30, 2019	0.00080%	58,104	15,320	379.3%	62.9%
June 30, 2020	0.00055%	45,241	9,474	477.5%	58.0%
June 30, 2021	0.00054%	29,446	11,554	254.8%	72.8%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

City Court of Leesville

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana State Employees' Retirement System					
June 30, 2014	8,560	8,560	-	20,626	41.50%
June 30, 2015	8,065	8,072	(7)	21,167	38.13%
June 30, 2016	7,396	7,381	15	19,462	37.93%
June 30, 2017	9,398	9,398	-	23,436	40.10%
June 30, 2018	6,143	6,146	(3)	15,320	40.12%
June 30, 2019	4,592	4,562	30	10,831	42.12%
June 30, 2020	4,017	4,672	(655)	9,473	49.32%
June 30, 2021	4,899	4,565	334	11,554	39.51%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

City Court of Leesville

Combining Statement of Fiduciary Net Position Custodial Funds June 30, 2022

	<u>Traffic</u>	<u>Civil</u>	<u>Total Custodial Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 45,748	\$ 2,801	\$ 48,549
Total Assets	45,748	2,801	48,549
<u>Liabilities</u>			
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	45,748	2,801	48,549
Total Net Position	\$ 45,748	\$ 2,801	\$ 48,549

City Court of Leesville

Combining Statement of Changes in Fiduciary Net Position Fiduciary Funds June 30, 2022

	Traffic	Civil	Total Custodial Funds
Additions			
Criminal Court			
Fines and Court Cost	\$ 383,220	\$ -	\$ 383,220
Probation Fees	75,738	-	75,738
Civil Fees	-	52,708	52,708
Total Additions	458,958	52,708	511,667
Deductions			
Distributions to Recipients of Traffic Receipts	433,919	-	433,919
Distributions to Recipients of Civil Fees	-	54,878	54,878
Administrative Expenses	8,897	563	9,460
Refunds	-	-	-
Other	1,199	-	1,199
Total Deductions	444,015	55,441	499,456
Net Increase (Decrease) in Fiduciary Net Position	14,943	(2,733)	12,211
Net Position - Beginning	30,805	5,534	36,339
Net Position - Ending	\$ 45,748	\$ 2,801	\$ 48,550

City Court of Leesville

**Justice System Funding Schedule - Collecting / Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation
For the Year Ended June 30, 2022**

	First Six Month Period Ended December 30, 2021	Second Six Month Period Ended June 30, 2022
Beginning Balance of Amounts Collected	\$ 36,339	\$ 9,066
Add: Collections		
Criminal Court Costs/Fees	199,023	259,935
Civil Fees	<u>23,526</u>	<u>29,182</u>
Subtotal Collections	<u>222,550</u>	<u>289,117</u>
Less: Disbursements to Governments & Nonprofits		
Criminal Court Cost/Fees		
Vernon Parish Clerk of Court	2,675	1,820
Indigent Defender Board	32,229	12,916
City of Leesville	77,030	68,372
City Marshal	16,766	22,168
Louisiana Commission on Law Enforcement	-	-
Crime Victims Assistance	142	428
North Louisiana Crime Lab	13,282	14,081
LRS-HSCI	1,076	935
Juvenile Detention Center	3,178	2,868
DARE	350	350
Judicial Supplemental Fee	-	265
Judges Supplemental Fee	302	127
Judicial Admin Costs	1,959	1,642
Office Supplies	52	339
Professional Fees	5,000	3,000
Restitution	-	897
Other	-	2,118
Civil Fees		
City Marshal	3,480	4,651
Vernon Parish Clerk of Court	1,680	840
Vernon Parish Sheriff	1,138	631
Indigent Defender Board	-	-
Judges Supplemental Fee	45	27
Judicial Admin Costs	6,835	6,617
Office Supplies	107	54
Restitution	662	3,432
Less: Amounts Retained by the City Court		
Criminal Court Cost/Fees	71,853	86,065
Civil Fees	9,705	8,870
Less: Disbursements to Individuals /3rd Party Collection		
Administrative Fees - Criminal Court Cost/Fees	-	-
Administrative Fees - Civil Fees	<u>281</u>	<u>282</u>
Subtotal Disbursements / Retainage	<u>249,823</u>	<u>243,791</u>
Ending Balance of Amounts Collected but not Disbursed	<u>\$ 9,066</u>	<u>\$ 54,392</u>

City Court of Leesville

***Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2022***

	Agency Head Elvin Fontenot (City Judge)
	<hr/>
Compensation	\$ 9,203
Benefits	-
Reimbursements	-
Travel	-
Other	-



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ONCOMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 8, 2022

The Honorable Elvin Fontenot
City Court of Leesville

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of the City Court of Leesville, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City Court of Leesville's basic financial statements, and have issued our report thereon dated December 8, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City Court of Leesville's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Leesville's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings as item 2022-002 that we consider to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

City Court of Leesville
March 7, 2022

of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2022-001 and 2022-003.

RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the City Court of Leesville's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City Court of Leesville's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants

CITY COURT OF LEESVILLE

SCHEDULE OF FINDINGS

For the Year Ended June 30, 2022

PART I **SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the City Court of Leesville as of June 30, 2022 and for the year then ended expressed an unmodified opinion.
- The audit disclosed audit findings which are considered to be significant control deficiencies or material weaknesses, see 2022-002.
- The results of the audit disclosed instances of noncompliance required to be reported in the Schedule of Findings, see 2022-001 and 2022-003.

PART II **FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

2022-001: BUDGET NONCOMPLIANCE

Condition

Revenue budgeted by the General Fund exceed the amount of actual revenue.

Criteria

The variance described above violated provisions of State Law that place limits on unfavorable budget variances.

Cause

The budget was not amended to conform with actual results.

Effect

Non-compliance with State Law.

Recommendation

Revise financial statement presentations to include budget variances in a manner that facilitates identifying unfavorable variances and adopting amendments when variances exceed prescribed limits.

2022-002: ACCOUNTING PRACTICES

Condition

The City Court's accounting system combines activities of its general fund with the activities of its custodial funds.

Criteria

Segregating activities into funds is an important component of governmental accounting that is essential for administering resources in an appropriate manner.

Cause

A single general ledger is used to report activity for the General Fund, the Traffic Fund, and the Civil Fund. As a result, all activity is combined into a single presentation.

CITY COURT OF LEESVILLE

SCHEDULE OF FINDINGS (CONTINUED)

For the Year Ended June 30, 2022

Effect

Combining these activities limits the usefulness of reports by making it difficult to distinguish the activities of particular funds.

Recommendations

We suggest establishing a separate general ledger to account for each fund.

CITY COURT OF LEESVILLE

MANAGEMENT'S CORRECTIVE ACTION PLAN For the Year Ended June 30, 2022

<u>SECTION I</u> Internal Control and Compliance Material to the Financial Statements.	
<p><u>2022-001: BUDGET NONCOMPLIANCE</u> Revenue budgeted by the General Fund exceed the amount of actual revenue, resulting in noncompliance with State Law. We recommend revising financial statement presentations to include budget variances in a manner that facilitates identifying unfavorable variances and adopting amendments when variances exceed prescribed limits.</p> <p><u>2022-002: ACCOUNTING PRACTICES</u> The City Court's accounting system combines activities of its general fund with the activities of its custodial funds. Combining these activities limits the usefulness of reports by making it difficult to distinguish the activities of particular funds. We suggest establishing a separate general ledger to account for each fund.</p>	<p><u>2022-001: RESPONSE</u> We will attempt to implement a better process for monitoring budgets to facilitate avoiding unfavorable variances.</p> <p><u>2022-002: RESPONSE</u> We will request that the vendor providing accounting services provide a separate general ledger for each fund.</p>
<u>SECTION II</u> Internal Control and Compliance Material to Federal Awards	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> Management Letter	
No management letter was issued with this report.	Response – N/A

CITY COURT OF LEESVILLE

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2022

Previous Finding	Current Status
<p><u>2021-001: BUDGET NONCOMPLIANCE</u> Actual revenue was less than budgeted and actual expenditures exceeded budget appropriations. The unfavorable variances resulted in non-compliance with State Law</p>	<p><u>2021-001: UNRESOLVED</u> See 2021-001 for further details</p>
<p><u>2021-002: ACCOUNTING PRACTICES</u> The City Court's accounting system combines activities of its general fund with the activities of its custodial funds. Combining these activities limits the usefulness of reports by making it difficult to distinguish the activities of particular funds.</p>	<p><u>2021-002: UNRESOLVED</u> See 2021-002 for further details</p>
<p><u>2021-003: FINANCIAL REPORTING</u> Audits were not completed within six months of the end of the fiscal year, resulting in non-compliance with State Law.</p>	<p><u>2021-003: RESOLVED</u> Audits were completed in a timely manner, resulting in a restoration of compliance with State Law.</p>

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the City Court of Leesville and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the City Court of Leesville and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity 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 C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA 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.

We were engaged 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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 entity 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
December 20, 2022



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment 	<p>The Court has written procedures regarding the following functions, including all specified component:</p> <ul style="list-style-type: none"> • Disbursements • Budgeting • Purchasing • Contracting • Payroll/Personnel • Ethics • Credit Cards • Travel and expense reimbursements • Receipts • Sexual Harassment <p>The Court has no debt, accordingly debt service policies are not applicable. The Court does not have written procedures regarding the following functions:</p> <ul style="list-style-type: none"> • Disaster Recovery/ Business Continuity 	<p>The Court will examine their written procedures and the Legislative Auditor's "Best Practices" and develop written policies for the specified functions.</p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>Since the Judge is independently responsible for governing the City Court, procedures in this section are not applicable.</p> <p>N/A</p> <p>N/A</p>	<p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.	N/A	<i>The results did not include findings or criticism.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>RMW has obtained a listing of the Court's bank accounts and selected five for testing.</p> <p>Evidence of reconciliation within 2 months was present.</p> <p>Reconciliations are performed by an outside vendor; accordingly, an official review is not considered necessary.</p> <p>No reconciling items were outstanding for more than 12 months.</p>	<p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p> <p><i>The results did not include findings or criticism.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p> <p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.</p> <p>The facility includes one cash register for all employees to use.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>Due to the size of the Court's workforce and limitations imposed by the facilities, sharing a cash register is necessary. However, the Court will review its policies, and determine whether additional registers are appropriate.</p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>The same employee responsible for preparing deposits occasionally collects cash receipts.</p>	<p>Because of the limited size of office staff, segregation of duties can be limited. However, direct supervision by management compensates for the lack of segregation of duties.</p>
<p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>	<p>The same employee who posts collection entries to the general ledger and reconciles ledger postings to deposits occasionally collects cash receipts.</p>	<p>Because of the limited size of office staff, segregation of duties can be limited. However, direct supervision by management compensates for the lack of segregation of duties.</p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>The same employee who reconciles cash collections to the general ledger occasionally collects cash receipts. No other employee verifies the reconciliation.</p>	<p>Because of the limited size of office staff, segregation of duties can be limited. However, direct supervision by management compensates for the lack of segregation of duties.</p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>The administrative staff is covered by a bond policy that protects against theft.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source</p>	<p>RMW randomly selected two deposit dates for testing.</p>	<p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>The Court keeps sequentially numbered receipts.</p> <p>The receipt totals matched the totals on deposit slips.</p> <p>The deposit slip totals matched the actual deposits per the bank statement.</p> <p>Deposits were made within one business day of receipt.</p> <p>RMW traced the actual deposit per the bank statement to the general ledger, and found no discrepancies.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).</p> <p>9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:</p> <p>a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.</p> <p>b) At least two employees are involved in processing and approving payments to vendors.</p> <p>c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.</p>	<p>All disbursements occur at the City Court's office.</p> <p>At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order.</p> <p>Checks require one signature, but the judge reviews the bank statements and signs upon reviewing.</p> <p>The Clerk Processes payments and can add vendor files to the accounting system, but the Judge Reviews any additions to vendors.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	The employee who mails checks is not responsible for processing payments.	<i>The results did not include findings or criticisms.</i>
10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:		
a. Observe that the disbursement matched the related original invoice/billing statement.	Disbursements are supported by documentation.	<i>The results did not include findings or criticisms.</i>
b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Segregation of duties was observed on disbursement documentation.	<i>The results did not include findings or criticisms.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>Management represented that the list provided was complete</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>Evidence of review and approval was present.</p> <p>The statements examined did not have finance charges or late fees assessed.</p>	<p><i>The results did not include any findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Each transaction selected was adequately documented. There was not a business purpose written with the credit card statement.	We will discuss the following procedures needed to be taken in order to follow compliance in the next year.

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p>	<p>RMW was given access to the general ledger system containing all travel and travel-related expense reimbursements.</p> <p>Per Diem rates agreed to amounts set by the General Services Administration.</p> <p>The Court doesn't reimburse actual costs. All reimbursements are based on the Per Diem amounts established by the GSA.</p> <p>The reimbursements are supported by documentation of the business/public purpose.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The reimbursements were approved in writing from someone other than the person receiving the reimbursement	<i>The results did not include findings or criticisms.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p>	<p>Based on management's representations, no contracts were initiated or renewed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p>	<p>N/A</p>	
<p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p>	<p>N/A</p>	
<p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p>	<p>N/A</p>	

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	N/A	<i>The results did not include findings or criticisms.</i>
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City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p> <p>17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>The Clerk Provided a listing of all employees and represented that the listing is complete. Five employees were randomly selected.</p> <p>The employees of the court are no required to fill out time sheets to keep their attendance.</p> <p>Leave is approved by department heads and the mayor.</p> <p>The Town has a cumulative leave record in the QuickBooks that reflects leave accrued and taken during the year.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>The judge is closely involved with the monitoring of employees, and all employees selected were salaried employees.</p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.	Based on payroll records there were no terminations.	<i>The results did not include findings or criticisms.</i>
19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Management provided the necessary representations.	<i>The results did not include findings or criticisms.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	<p>The selected employees completed the required ethics training.</p> <p>The Court has an ethics policy but there were no signatures to show that the employees acknowledged it.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>Due to the size of our workforce, standards of ethical behavior can be clearly communicated without requiring formal acknowledgement.</p>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	N/A – No debt was issued or outstanding.	<i>The results did not include findings or criticisms.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	N/A – No debt was issued or outstanding.	<i>The results did not include findings or criticisms.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Management represented that there were no misappropriations of public funds or assets during the period.	<i>The results did not include findings or criticisms.</i>
24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was visibly posted at the Courthouse.	<i>The results did not include findings or criticisms.</i>

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A

City Court of Leesville

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>RMW was provided sufficient evidence to show that each employee has completed sexual harassment training.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>	<p>N/A – The City Court does not have a website.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint. 	<p>A report with the required information was provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>