

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH**  
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANTS' REPORTS**

**Year Ended December 31, 2023**

**ROYCE T. SCIMEMI, CPA, APAC**  
Oberlin, LA

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH**  
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS  
AND INDEPENDENT ACCOUNTANTS' REPORTS  
Year Ended December 31, 2023**

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

June 25, 2024

**Honorable Michael R. Slaney**  
**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
Oakdale, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the sole governmental fund, and the sole fiduciary fund of the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish (the Marshal) as of and for the year ended December 31, 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 the 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 taken 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 the financial statements that are free from material misstatement whether due to fraud or error.

**Accountants' Responsibilities.** 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, and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. 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.

**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 accounting principles generally accepted in the United States of America.

**Required Supplementary Information.**

Management has omitted the management 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 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.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**

Independent Accountants' Review Report

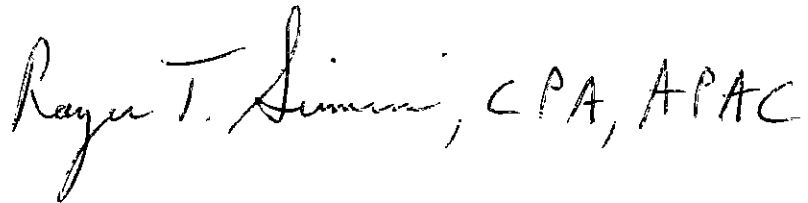
June 25, 2024

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Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule (on page 26) be presented to supplement the basic financial statements. Such information, 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. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

**Other Supplementary Information.** The accompanying schedule of compensation, benefits and other payments to chief executive officer (on page 27) and the accompanying justice system funding schedule – receiving entity (on page 28) are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the other supplementary information and do not express an opinion on such information.

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R' and 'S'.

**BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
Oakdale, Louisiana

**Statement of Net Position**  
**December 31, 2023**

		<u>Primary Government</u>
		<u>Governmental Activities</u>
<b>ASSETS</b>		
Cash	\$	34,703
Accounts receivable		13,022
Capital assets, net		135,848
<b>Total Assets</b>		<u><u>183,573</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Aggregated deferred outflows		--
<b>Total Deferred Outflows of Resources</b>		<u><u>--</u></u>
<b>LIABILITIES</b>		
Accounts payable		3,557
Payroll liabilities		1,377
<b>Total Liabilities</b>		<u><u>4,934</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Aggregated deferred inflows		--
<b>Total Deferred Inflows of Resources</b>		<u><u>--</u></u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt		135,848
Unrestricted		42,791
<b>Total Net Position</b>	<b>\$</b>	<u><u>178,639</u></u>

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish  
Oakdale, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
<b>Primary Government Governmental Activities:</b>					
Police and court services	\$ 195,465	\$ 105,078	\$ 125,918	\$ 11,871	\$ 47,402
<b>Total Governmental Activities</b>	<b>\$ 195,465</b>	<b>\$ 105,078</b>	<b>\$ 125,918</b>	<b>\$ 11,871</b>	<b>47,402</b>
		<b>General Revenues:</b>			
					5
					7,036
					<b>7,041</b>
					<b>54,443</b>
					124,196
					<b>\$ 178,639</b>

See independent accountants' review report.



FUND FINANCIAL STATEMENTS (FFS)

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Major Fund Descriptions**

**Governmental Fund:**

**General Fund**

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

**Fiduciary Fund:**

**Garnishment Fund**

To account for assets held by the Marshal as agent. This fund is used for the collection and disbursement of proceeds from court-ordered garnishment judgments.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
 - Oakdale, Louisiana

**Balance Sheet**  
**Governmental Fund**  
**December 31, 2023**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash	\$ 34,703
Accounts receivable	13,022
<b><i>Total Assets</i></b>	<b>47,725</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b><i>Total Assets and Deferred Outflows of Resources</i></b>	<b>\$ 47,725</b>
 <b>LIABILITIES</b>	
Accounts payable	\$ 3,557
Payroll liabilities	1,377
<b><i>Total Liabilities</i></b>	4,934
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b><i>Total Liabilities and Deferred Inflows of Resources</i></b>	4,934
 <b>FUND BALANCE</b>	
Unassigned	42,791
<b><i>Total Fund Balance</i></b>	42,791
<b><i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i></b>	<b>\$ 47,725</b>

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
Oakdale, Louisiana

**Reconciliation of Governmental Fund Balance Sheet with the Statement of Net Position**  
**December 31, 2023**

Total Fund Balance - Governmental Fund	\$	42,791
<i>Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.</i>		
		135,848
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>178,639</u></b>

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
Oakdale, Louisiana

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Fund**  
**For the Year Ended December 31, 2023**

		<b>General Fund</b>
<b>Revenues</b>		
Marshal fees	\$	105,078
Intergovernmental		137,789
Interest income		5
Miscellaneous		7,036
<b>Total Revenues</b>		<b>249,908</b>
<b>Expenditures</b>		
<i>Current:</i>		
Automotive		19,363
Contract labor		3,430
Dues and subscriptions		1,491
Insurance		6,277
Miscellaneous expense		1,314
Office supplies		1,038
Payroll taxes		6,323
Professional fees		7,310
Retirement		4,755
Salaries		98,209
Seminars and training		1,501
Supplies		1,251
Telephone		2,103
Travel		840
Uniforms		3,198
Capital outlay		78,980
<b>Total Expenditures</b>		<b>237,383</b>
 <b>Net Change in Fund Balance</b>		<b>12,525</b>
 <i>Fund Balance at Beginning of Period</i>		<i>30,266</i>
<b>Fund Balance at End of Period</b>	<b>\$</b>	<b>42,791</b>

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish  
Oakdale, Louisiana**

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and  
Changes in Fund Balance with Statement of Activities  
For the Year Ended December 31, 2023**

Total Net Change in Fund Balance - Governmental Fund	\$	12,525
Depreciation expense reflected in entity-wide statements and not reflected in governmental fund statements.		(34,151)
Fixed assets expensed as capital outlay in governmental fund statements and capitalized as fixed assets in Statement of Net Position.		78,980
Basis in assets disposed of during the year.		(2,911)
<b>Changes in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>54,443</u></b>

See independent accountants' review report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Statement of Fiduciary Net Position – Custodial Fund  
December 31, 2023**

ASSETS	<u>Garnishment Fund</u>
Interest-bearing demand deposits	\$ <u>294</u>
TOTAL ASSETS	\$ <u>294</u>
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	\$ <u>294</u>
TOTAL NET POSITION	\$ <u>294</u>

See accompanying notes.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Statement of Changes in Fiduciary Net Position – Custodial Fund  
For the Year Ended December 31, 2023**

	<u>Garnishment Fund</u>
Additions:	
Garnishments	<u>\$129,293</u>
Total Additions	129,293
Reductions:	
Settlement to litigants/others	121,678
Marshal fees	<u>7,614</u>
Total Deductions	<u>129,292</u>
Changes in Fiduciary Net Position	\$ 1
Net Position, beginning of year	<u>293</u>
Net Position, end of year	<u>\$ 294</u>

See accompanying notes.



**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH**  
**Oakdale, Louisiana**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Financial Reporting Entity**

The Ward Marshal for the City Court of Oakdale & Ward 5 of Allen Parish (Marshal) is an elected official who serves a six-year term. The Marshal is charged with the responsibility of policing and security for the City Court of Oakdale and Ward 5 of Allen Parish. The operation of the Marshal's office is funded by the Allen Parish Police Jury, fees collected from garnishments and other civil services, and court costs charged by the City Court of Oakdale and Ward 5 of Allen Parish. The Marshal's office is located in a building owned by the City of Oakdale.

The financial statements only include funds and activities that are controlled by the Marshal as an independently elected official. Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability, including the following:

1. *Appointing a voting majority of an organization's governing body, and*
  - (a) the ability of the primary government 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 primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
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.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Oakdale, the City Court of Oakdale, or the Allen Parish Police Jury, the general government services provided by those governmental units, or any other governmental units. The Marshal has no component units.

**2. Basis of Presentation**

The accompanying basic financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP). The accompanying basic financial statements have also been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments," issued in June 1999, except that the Marshal has omitted the Management's Discussion and Analysis otherwise required by GASB Statement 34.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Revenues that are not classified as program revenues are presented as general revenues. Fiduciary funds are not included in the government-wide financial statements.

**Fund Financial Statements (FFS)**

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The two funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis in fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the Marshal are described below:

**Governmental Fund:**

**General Fund –**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the governmental fund used to account for the operations of the Marshal's office. The various fees and charges due to the Marshal's office are accounted for in this fund. General operation expenditures are paid from this fund. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

**Fiduciary (Custodial) Fund:**

**Garnishment Fund –**

The Garnishment Fund is used to account for assets held by the Marshal on behalf of outside parties, including other governments, or on behalf of other funds. This fund is the Marshal's only fiduciary fund and is used for the collection and disbursement of proceeds of court-ordered garnishments. The Marshal charges an administrative fee and remits all other funds to the respective creditors. The fund's activities are reported in the statement of fiduciary net position and the statement of changes in fiduciary net position. Fiduciary funds are presented on an economic resource's measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Marshal's own programs.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Measurement Focus/Basis of Accounting**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements.

On the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is classified as net position. The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period. This approach is then reconciled, through adjustment, to a *government-wide view of the Marshal’s operations*.

**Basis of Accounting**

Basis of accounting refers to “when” revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenues**

Those revenues susceptible to accrual are court costs, intergovernmental grants, and fees on garnishments. These revenues are recorded when the Marshal is entitled to the funds.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are regarded as expenditures at the time of purchase.

**4. Deposits**

Deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits as well as those investments with a maturity date of 90 days or less. Under Louisiana law, the Marshal may deposit funds in demand deposits and interest-bearing demand deposits. Louisiana Revised Statute 33:2955 authorizes the Marshal to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having an office in Louisiana or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation created pursuant to Article 7, Section 14(C) of the Louisiana Constitution and Local Services Law, LSA-R.S. 33:1321-1360 as a pooled investment program.

These deposits are stated at cost, which approximates market.

**5. Accounts Receivable**

Uncollectible amounts due for court costs, intergovernmental revenues, fees on garnishments and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

**6. Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of applicable appropriations, is not employed by the Marshal as an extension of formal budgetary integration in the funds.

**7. Budget**

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before December 15 of each fiscal year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The budget is available for public inspection no later than December 15 and is adopted before the end of the fiscal year. The budget for 2023 consists of the original budget adopted December 16, 2022 and an amended budget adopted on December 20, 2023.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**8. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The Marshal maintains a threshold level of \$1,500 for capitalizing capital assets. Capital assets are recorded in the statement of net position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
Vehicles	5 Years
Equipment	5-10 Years

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

**9. Equity Classification**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – 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 does not meet the definitions of “restricted” or “invested in capital assets, net of related debt”.

The Marshal’s policy is to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal’s office. Commitments may be established, modified, or rescinded only through decisions of the Marshal.
- d. 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. Under the Marshal’s adopted policy, only the Marshal may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts.

It is the Marshal’s policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Marshal uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

**10. Use of Estimates**

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**11. Deferred Outflows of Resources and Deferred Inflows of Resources**

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred inflows or outflows as of December 31, 2023.

**12. Subsequent Events**

*Management has evaluated subsequent events through June 25, 2024, the date the financial statements were available to be issued.*

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE B – CASH AND INTEREST BEARING DEPOSITS**

As of December 31, 2023, the Marshal had cash and interest-bearing deposits (book balances) totaling \$34,997. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Marshal will not be able to recover its deposits or the collateral securities that are in the possession of an outside party. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. At December 31, 2023, the Marshal had \$50,010 in deposits (collected bank balances) fully secured by federal deposit insurance.

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Marshal's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities after being notified by the Marshal that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C – CAPITAL ASSETS**

A summary of changes in capital assets follows:

	12/31/22			12/31/23
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Capital assets being depreciated:				
Vehicles	\$111,879	\$ 65,443	\$ 26,959	\$ 150,363
Equipment	<u>36,615</u>	<u>13,537</u>	<u>-</u>	<u>50,152</u>
Total	148,494	78,980	26,959	200,515
Less: accumulated depreciation:				
Vehicles	41,015	26,089	24,048	43,056
Equipment	<u>13,549</u>	<u>8,062</u>	<u>-</u>	<u>21,611</u>
Total	<u>54,564</u>	<u>34,151</u>	<u>24,048</u>	<u>64,667</u>
Net capital assets	<u>\$ 93,930</u>	<u>\$ 44,829</u>	<u>\$ 2,911</u>	<u>\$135,848</u>

Depreciation expense in the amount of \$34,151 was charged to police and security in 2023.

**NOTE D – EXPENDITURES OF THE MARSHAL'S OFFICE PAID BY THE CITY OF OAKDALE, LOUISIANA**

The Marshal's administrative office is located in a building owned by the City of Oakdale, Louisiana. The cost of maintaining and operating this building, as required by statute, is borne by the City of Oakdale, Louisiana. No revenues or expenditures related to such support are included in the accompanying basic financial statements.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Notes to the Financial Statements (Continued)**

**December 31, 2023**

**NOTE E – RISK MANAGEMENT**

The Marshal 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. The Marshal maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Marshal. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE F – ON-BEHALF PAYMENTS OF FRINGE BENEFITS AND SALARIES**

GASB Statement No. 24 establishes accounting and financial reporting for on-behalf payments for fringe benefits and salaries. The following amounts were paid on-behalf of the Marshal for employee salaries and fringe benefits during 2023:

Allen Parish Police Jury	\$24,471
City Court of Oakdale	4,394
City of Oakdale	<u>28,153</u>
Total	<u>\$57,018</u>

In accordance with GASB Statement No. 24, these on-behalf payments are included as intergovernmental revenues and expenditures in the accompanying financial statements. Included in the above on-behalf payments are salaries, payroll taxes, and retirement of \$50,269, \$1,994, and \$4,755, respectively. The retirement contributions were made to the municipal police retirement system by the City of Oakdale totaling \$2,675 and the Allen Parish Police Jury totaling \$2,080.

**NOTE G - CHANGES IN AGENCY NET POSITION**

A summary of changes in agency net position at December 31, 2023 is as follows:

	Garnishment Fund
Balances, December 31, 2022	\$ 293
Additions	129,293
Reductions	<u>(129,292)</u>
Balances, December 31, 2023	<u>\$ 294</u>



REQUIRED SUPPLEMENTARY INFORMATION

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish**  
Oakdale, Louisiana

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable) Final to Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Marshal fees	\$ 65,000	\$ 90,000	\$ 105,078	\$ 15,078
Intergovernmental	117,480	111,480	137,789	26,309
Interest income	--	--	5	5
Miscellaneous	--	8,000	7,036	(964)
<b>Total Revenues</b>	<u>182,480</u>	<u>209,480</u>	<u>249,908</u>	<u>40,428</u>
<b>Expenditures</b>				
<i>Current:</i>				
Automotive	24,000	22,650	19,363	3,287
Contract labor	4,000	3,000	3,430	(430)
Dues and subscriptions	2,000	2,000	1,491	509
Insurance	5,000	6,400	6,277	123
Miscellaneous expense	--	--	1,314	(1,314)
Office supplies	4,500	2,500	1,038	1,462
Payroll taxes	8,000	8,600	6,323	2,277
Professional fees	7,500	7,700	7,310	390
Retirement	--	--	4,755	(4,755)
Salaries	90,000	93,000	98,209	(5,209)
Seminars and training	6,000	2,000	1,501	499
Supplies	5,500	2,200	1,251	949
Telephone	2,000	2,000	2,103	(103)
Travel	5,000	1,350	840	510
Uniforms	4,000	1,200	3,198	(1,998)
Capital outlay	20,000	75,000	78,980	(3,980)
<b>Total Expenditures</b>	<u>187,500</u>	<u>229,600</u>	<u>237,383</u>	<u>(7,783)</u>
<b>Net Change in Fund Balance</b>	<b>(5,020)</b>	<b>(20,120)</b>	<b>12,525</b>	<b>32,645</b>
<i>Fund Balance at Beginning of Period</i>	<u>30,266</u>	<u>30,266</u>	<u>30,266</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<b>\$ 25,246</b>	<b>\$ 10,146</b>	<b>\$ 42,791</b>	<b>\$ 32,645</b>

See independent accountants' review report.

OTHER SUPPLEMENTARY INFORMATION

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to  
Chief Executive Officer**

**Year Ended December 31, 2023**

Chief Executive Officer: Michael R. Slaney, Ward Marshal

<b>Purpose:</b>	<b><u>Amount</u></b>
Civil fees	\$ 12,009
Benefits-cell phone	2,125
Registration fees	300
Conference travel	696
<b>Paid by the Allen Parish Police Jury:</b>	
Salary	20,800
Benefits – Payroll Taxes	1,591
Benefits – Retirement	2,080
<b>Paid by the City of Oakdale:</b>	
Salary	25,075
Benefits – Payroll Taxes	403
Benefits – Retirement	2,675
<b>Paid by the City Court of Oakdale:</b>	
Salary – Civil Fees	4,394

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish  
Oakdale, Louisiana**

**Justice System Funding Schedule - Receiving Entity  
(As Required by LA Act 87 of the 2020 Legislative Session)  
General Fund**

**For the Year Ended December 31, 2023**

**Identifying Information**

**Entity Name:** Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish  
**LLA Entity ID #:** 5755  
**Date that reporting period ended:** 12/31/2023

**CASH BASIS PRESENTATION**

	<b>First Six Month Period Ended 6/30/2023</b>	<b>Second Six Month Period Ended 12/31/2023</b>
<b>Receipts From:</b>		
City Court of Oakdale, Louisiana Civil Fees	1,740	1,190
City Court of Oakdale, Louisiana Criminal /Probation Fees	210	0
City Court of Oakdale, Louisiana Criminal Fines - Other	17,753	22,008
City Court of Oakdale, Louisiana Criminal Court Costs/Fees	21,490	37,789
<b>Total Receipts:</b>	41,193	60,987

See independent accountants' review report.

# ROYCE T. SCIMEMI, CPA, APAC



## CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 210

Oberlin, LA 70655

Tele (337) 639-4334, Fax (337) 639-4068

Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 25, 2024

Honorable Michael R. Slaney  
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish  
and the Louisiana Legislative Auditor  
Oakdale, Louisiana 71463

We have performed the procedures enumerated below on the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish's (the "Marshal") compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Marshal is responsible for his 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 December 31, 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.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000 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) or 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.

The Marshal made had no expenditures of materials and supplies greater than \$60,000 during the year.

### *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 LSA-RS 42:1101-1124 (the ethics law).

Management provided us with the requested information for the Marshal.

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.

None of the employees 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 the Marshal, his employees, and the Marshal's and employees' immediate families. Report whether any vendors appear on both lists.

The Marshal provided the requested information. None of the businesses of the Marshal, his employees, or the Marshal's and employees' immediate families appeared as vendors on the list of disbursements.

#### *Budgeting*

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

The Marshal provided us with a copy of the original budget and one amended budget. The Marshal represented that there were no other budget amendments during the fiscal year.

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.

The Marshal is an autonomous government agency which has no board and holds no meetings. The original budget was timely adopted by the Marshal's signature on December 16, 2022 and the amended budget was adopted by the Marshal's signature on December 20, 2023.

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 revenues exceeded budgeted revenues. Actual expenditures for the year did not exceed budgeted 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 agreed to the amount and the payee in the supporting documentation.

Each of the 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 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's policies and procedures only require that approval of invoices be evidenced by the Marshal's signature on each check paying such invoice. The payments received proper approvals.

*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.

The Marshal is an autonomous government agency which has no board and holds no meetings.

*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 employees that would constitute bonuses, advances, or gifts. The Marshal is not required to hold meetings and there were no minutes of meetings to review.

*State Audit Law*

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

The Marshal provided 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 Marshal was in compliance with the delineated revised statutes.



*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.

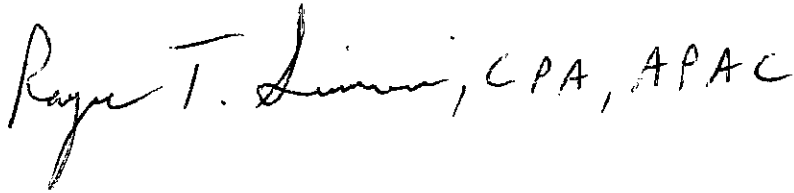
Our prior year report dated June 6, 2023, included one comment concerning inadequate segregation of duties that is not expected to be resolved.

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, 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.

The purpose of this report is 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

Royce T. Scimemi, CPA, APAC



WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Allen Parish, Louisiana

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

March 19, 2024  
(Date Transmitted)

Royce T. Scimemi, CPA, APAC  
Attention: Mr. Royce T. Scimemi  
Post Office Box 210  
Oberlin, LA 70655

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No  N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No  N/A

We did not enter 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).

Yes [  ] No [  ] N/A [  ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [  ] No [  ] N/A [  ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [  ] No [  ] N/A [  ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [  ] No [  ] N/A [  ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [  ] No [  ] N/A [  ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [  ] No [  ] N/A [  ]

### Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [  ] No [  ] N/A [  ]

### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [  ] No [  ] N/A [  ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [  ] No [  ] N/A [  ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [  ] No [  ] N/A [  ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [  ] No [  ] N/A [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes  No [ ] N/A [ ]

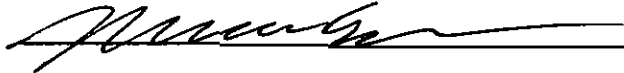
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

 Ward Marshal 3-19-2024 Date

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH  
Oakdale, Louisiana**

**Schedule of Findings and Responses**

**Year Ended December 31, 2023**

1. Summary of Accountants' Results:
  - a) Accountants issued a review report on the financial statements.
  - b) The attestation procedures yielded no instances of noncompliance.
2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

**Findings – Financial Statement Review**

Finding #2023-1 I/C:

Inadequate Segregation of Duties

Criteria: Because of the lack of a large staff, more specifically accounting personnel, there is insufficient segregation of duties necessary for proper controls. We do note that this situation is inherent in most entities of this type and is difficult to resolve due to the funding limitations of the Marshal. This was a prior year finding.

Condition: Lack of a large staff.

Cause: Funding constraints.

Effect: Possible inadequate segregation of duties.

Recommendation: The Marshal should take an active interest in the review of all of the financial information.

Response: The Marshal will not change staff levels.

Responsible Party: Michael Slaney, Ward Marshal

3. Findings and Questioned Costs for Federal Awards:  
N/A