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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

### **Ouachita Parish Police Jury Monroe, Louisiana**

We have performed the procedures enumerated below on the capital assets of **Ouachita Parish Police Jury** (the Police Jury). The Police Jury's management is responsible for the capital assets.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Police Jury. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We conducted physical inventory on all capital assets given on the asset listings for the Homeland Security department.

Results - Our inventory of physical assets with the inventory listing identified the following items:

- a. Three items with a cost of \$9,775.25 or 2% of asset value had different asset stickers than what was listed on the asset registry.
- b. Seven items with a cost of \$38,190.95 or 7% of asset value did not have asset stickers.
- c. The decals on three of four vehicles observed did not meet the requirements listed by state legislation (cost of 120,055.50 or 21% of asset cost of the three vehicles on the asset schedule, one acquired after creation of asset list). In addition, all four vehicles do not meet the "clearly marked, through painted insignia or words" requirement of a qualified nonpersonal use vehicle as given in IRS Publication 15-B (2024). We did not calculate the difference (i.e. \$1.50 per one way commuting trip versus 67 cents per mile driven) in employee commuting benefits nor how these could affect the Police Jury expenses and/or tax implications to employees.

2. We conducted physical inventory on all capital assets given on the asset listings for the 911 department.

Results - Our inventory of physical assets with the inventory listing identified the following items:

- a. 52 items (\$381,297.01 or 16% of inventoried assets) were identified as “could not locate” on the annual inventory list but our staff was able to physically locate.
- b. 21 additional items (\$99,923.43 or 4% of inventoried assets) were identified as “could not locate” on the annual inventory list and our staff was not able to physically locate.
- c. 11 items (\$118,606.74 or 5% of inventoried assets) had no asset tags. Multiple of these items had multiple assets with the same asset number. Additionally, 5 more items were identified by our staff that were not identified with an asset tag and could not be located on the asset listing.
- d. 2 items (\$5,410.00) were marked disposed on the asset listing but physically identified by our staff.
- e. 25 items (\$148,841.62 or 6% of inventoried assets) were identified as disposed but were still on the inventory listing. Of these, 5 items were physically inventoried by our staff.
- f. Six items (\$42,131.82) were identified as being donated but were still on the inventory listing.
- g. Software and other costs associated with software (\$1,007,937.21) and assets identified as buildings (\$917,643.63) were not inventoried by our staff.
- h. The decals on one of two vehicles observed did not meet the requirements listed by state legislation (cost of 37,393 or 61% of asset cost of the two vehicles on the asset schedule). Both vehicles inventoried do not meet the “clearly marked, through painted insignia or words” requirement of a qualified nonpersonal use vehicle as given in IRS Publication 15-B (2024). We did not calculate the difference (i.e. \$1.50 per one way commuting trip versus 67 cents per mile driven) in employee commuting benefits nor how these could affect the Police Jury expenses and/or tax implications to employees.

We were engaged by the Police Jury to perform this agreed-upon procedures engagement and conduct our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the matter of which would be the expression of an opinion or conclusion, respectively on the capital assets. 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 Police Jury 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 for the information and use of the Police Jury and is not intended to be and should not be used by anyone other than those specified parties.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**March 5, 2024**