



**PINEVILLE CITY MARSHAL'S OFFICE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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May 17, 2022

Independent Accountants' Review Report

The Honorable Murphy Rachal
Pineville City Marshal

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pineville City Marshal's Office, a component unit of the Pineville City Court, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Office'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 management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

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

Accountant's 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.



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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis, and the Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual) 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. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplemental Financial Information

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated May 17, 2022 on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

This section of the annual financial report presents our discussion and analysis of the Pineville City Marshal's financial performance during the fiscal year ended December 31, 2021.

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 Marshal's Office's 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 Marshal's Office 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 Office's assets and all of its liabilities. All of the Office'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 Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Office's funds are limited to its 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 Office'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.

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE AS A WHOLE

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

	December 31,	
	2021	2020
<u>Assets:</u>		
Current Assets	\$ 234,330	\$ 210,325
Depreciable Capital Assets, net	13,745	37,378
Total Assets	248,075	247,703

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

	December 31,	
	2021	2020
<u>Liabilities:</u>		
Current and Other Liabilities	----	----
Long-Term Liabilities	----	----
Total Liabilities	----	----
<u>Net Position:</u>		
Invested in Capital Assets, Net	13,745	37,378
Restricted For Equipment and Training	----	2,908
Unrestricted	234,330	207,417
Total Net Position	\$ 248,075	\$ 247,703

As the presentation appearing above demonstrates, approximately 5.5% of the Office's net position is invested in capital assets. The remaining net position is unrestricted and may be used to meet the Office's ongoing obligations.

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

	For the Year Ended	
	December 31,	
	2021	2020
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 162,412	\$ 133,803
Capital Contributions	----	----
General Revenue:		
Interest	----	----
Total Revenue	162,412	133,803
<u>Program Expenses:</u>		
General Government	162,040	137,764
Change in Net Position	372	(3,961)
Net Position Beginning	247,703	251,664
Net Position Ending	\$ 248,075	\$ 247,703

As the accompanying presentation demonstrates, net position experienced a slight decrease due to careful management of resources.

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE'S FUNDS

For the year ended December 31, 2021, differences between the government-wide presentation and the fund financial statements were limited to the reporting the depreciation of capital assets.

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

BUDGET HIGHLIGHTS

For the year ended December 31, 2021, revenue and expenditures conformed to expectations.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2021, capital asset activity was limited to depreciating existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2021, there were 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.

Pineville City Marshal's Office

Statement of Net Position

December 31, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 226,103
Accounts Receivables	8,227
Depreciable Capital Assets	<u>13,745</u>
Total assets	<u>248,075</u>
 <u>LIABILITIES</u>	
Installment Purchase Obligation	
Due Within One Year	-
Due In More Than One Year	<u>-</u>
Total liabilities	<u>-</u>
 <u>NET POSITION</u>	
Invested in Capital Assets, Net of Related Debt	13,745
Unrestricted	<u>234,330</u>
Total Net Position (deficit)	<u><u>\$ 248,075</u></u>

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

Pineville City Marshal's Office

Statement of Activities

Year Ended December 31, 2021

	<u>Governmental Activities</u>
Expenses:	
General Government	
Office Supplies and Expense	68,059
Professional Fees	45,674
Equipment and Training	20,233
Miscellaneous	4,441
Depreciation	<u>23,633</u>
Total Expenses	<u>162,040</u>
 Program Revenues:	
Charges for Services	162,412
Capital Contributions	<u>-</u>
Total Program Revenues	<u>162,412</u>
 Net (Expense) Revenue - Governmental Activities	<u>372</u>
 General Revenues:	
Interest	<u>-</u>
Total General Revenues	<u>-</u>
 Change in Net Position	372
Net Position - Beginning	<u>247,703</u>
 Net Position - Ending	<u><u>\$ 248,075</u></u>

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

Pineville City Marshal's Office

Balance Sheet

Governmental Funds

Year Ended December 31, 2021

	General Fund
<u>Assets</u>	
Cash and Cash Equivalents	\$ 226,103
Accounts Receivables	<u>8,227</u>
Total Assets	<u>234,330</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts Payable	<u>-</u>
Total Liabilities	<u>-</u>
Fund Balance	
Restricted For Equipment and Training	-
Unassigned	<u>234,330</u>
Total Fund Balances	<u>234,330</u>
Total Liabilities and Fund Balance	<u>\$ 234,330</u>

Fund Balance	\$ 234,330
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.	13,745
Debt obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	<u>-</u>
Net Position of Governmental Activities	<u>\$ 248,075</u>

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

Pineville City Marshal's Office

Statement of Revenue, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended December 31, 2021

	<u>General Fund</u>
<u>Revenues:</u>	
Court Cost and Fees	\$ 147,271
Court Cost and Fees Restricted for Equipment and Training	15,141
Interest	-
Total revenues	<u>162,412</u>
<u>Expenditures:</u>	
General Government	
Office Supplies and Expenses	68,059
Professional Fees	45,674
Equipment and Training	20,233
Miscellaneous	4,441
Capital Expenditures	-
Total expenditures	<u>138,407</u>
Net Change in Fund Balance	24,005
Fund balance - beginning of year	<u>210,325</u>
Fund balance - end of year	<u>\$ 234,330</u>

Net change in fund balances of Governmental Funds	\$ 24,005
Amounts reported for governmental activities in the statement of activities are different because:	
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	(23,633)
	<u>(23,633)</u>
Change in net position of governmental activities	<u>\$ 372</u>

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

Pineville City Marshal's Office

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2021

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 547
Total Assets	<u>547</u>
<u>Liabilities</u>	
Due to Marshal's Cost Account	<u>-</u>
Total Liabilities	<u>-</u>
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u>547</u>
Total Net Position	<u>\$ 547</u>

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

Pineville City Marshal's Office

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

December 31, 2021

	<u>Custodial Funds</u>
<u>Additions</u>	
Garnishments Collected	\$ 216,099
Total Additions	<u>216,099</u>
<u>Deductions</u>	
Administrative Expenses	5
Distributions of Garnishments to Creditors	202,555
Collection Fees	12,992
Total Deductions	<u>215,552</u>
Net Increase (Decrease) in Fiduciary Net Position	547
Net Position - Beginning	<u>-</u>
Net Position - Ending	<u><u>\$ 547</u></u>

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pineville City Court has jurisdiction which encompasses the City of Pineville and the surrounding wards of Rapides Parish. The City Marshal is the executive officer of the court and the Pineville City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office 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 Marshal's Office is a component of the Pineville City Court. The accompanying financial statements present information only on the funds maintained by the City Marshal's Office and do not present information of the Pineville City Court, 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 Office'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 Office's financial position and results of operations from differing perspectives which are described as follows:

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of any interfund activity is eliminated from these 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 Office's major funds are described as follows:

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

Fiduciary Funds

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

- Garnishments – This fund is used to report receipt and disbursement of amounts withheld from employees in connection with court orders in favor of their creditors.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<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 Financial Statements	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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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.

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 Marshal 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 (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Fund Balance Classification

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

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 December 31, 2021, deposits were fully secured by FDIC insurance coverage.

NOTE 3 – CAPITAL ASSETS

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Being Depreciated:</u>				
Vehicles	\$ 157,264	\$ ----	\$ ----	\$ 157,264
Less Accumulated Depreciation	119,886	23,633	----	143,519
<u>Total Net of Depreciation</u>	<u>\$ 37,378</u>	<u>\$ (23,633)</u>	<u>\$ ----</u>	<u>\$ 13,745</u>

NOTE 4 - RISK MANAGEMENT

The Office 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 Office 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 – RESTRICTED RESOURCES

State Law requires a portion of certain service fees to be used exclusively for equipment and training. Activities associated with these restricted resources are summarized as follows:

Beginning Restricted Balance	\$ 2,908
Fees Dedicated to Equipment and Training	12,110
Expenditures for Equipment and Training	<u>15,018</u>
Ending Restricted Balance	<u>\$ ----</u>

NOTE 6 – ACCOUNTS RECEIVABLE

Accounts receivables consist entirely of amounts due from other governmental units. Accordingly, no collection problems are anticipated and no allowance for doubtful accounts is necessary.

Pineville City Marshal's Office

Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended December 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues:</u>				
Court Cost and Fees	\$ 100,000	\$ 100,000	\$ 147,271	\$ 47,271
Court Cost and Fees Restricted	-	-	15,141	15,141
Interest	-	-	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>162,412</u>	<u>62,412</u>
<u>Expenditures:</u>				
General Government				
Office Supplies and Expenses	60,000	60,000	68,059	(8,059)
Professional Fees	30,000	30,000	45,674	(15,674)
Equipment and Training	30,000	30,000	20,233	9,767
Miscellaneous	10,000	10,000	4,441	5,559
Capital Expenditures	70,000	70,000	-	70,000
Debt Service	-	-	-	-
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>138,407</u>	<u>61,593</u>
Excess (Deficiency) of Revenues Over Expenditures	(100,000)	(100,000)	24,005	124,005
Fund balance - beginning of year	<u>210,325</u>	<u>210,325</u>	<u>210,325</u>	<u>-</u>
Fund balance - end of year	<u>\$ 110,325</u>	<u>\$ 110,325</u>	<u>\$ 234,330</u>	<u>\$ 124,005</u>

Pineville City Marshal's Office

***Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2021***

	<u>Murphy Rachal</u>
Paid by the City of Pineville	
Salary	\$ 47,861
Benefits - Retirement Contributions	\$ 2,393
Paid by the Rapides Parish Police Jury	
Salary	\$ 14,806
Paid by the Pineville City Marshal's Office	
Service Fees	\$ 30,000

Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. The Pineville City Marshal functions as the Chief Executive Officer of the Marshal's Office.

Pineville City Marshal's Office

***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 December 31, 2021***

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Beginning Balance of Amounts Collected	<u>\$ 7,985</u>	<u>\$ 718</u>
Add: Collections		
Garnishments	<u>136,745</u>	<u>114,335</u>
Subtotal Collections	<u>136,745</u>	<u>114,335</u>
Less: Amounts Retained by Pineville City Marshal		
Garnishment Collection Fees	5,329	8,234
Garnishment Refunds	1,370	-
Collection Fees Distributed	7,985	-
Less: Disbursements to Individuals /3rd Party Collection		
Garnishment Disbursements	<u>129,328</u>	<u>106,272</u>
Subtotal Disbursements / Retainage	<u>144,012</u>	<u>114,506</u>
Ending Balance of Amounts Collected but not Disbursed	<u><u>\$ 718</u></u>	<u><u>\$ 547</u></u>

Pineville City Marshal's Office

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session -

Cash Basis Presentation

For the Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Receipts From:		
Pineville City Court - Court Cost / Fees	<u>65,910</u>	<u>48,543</u>
Subtotal Receipts	<u>65,910</u>	<u>48,543</u>



Independent Accountants' Report on Applying Agreed-Upon Procedures

May 17, 2022

The Honorable Murphy Rachal
Pineville City Marshal

We have performed the procedures enumerated below on the Pineville City Marshal's Office compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Office's management is responsible for its financial records and compliance with applicable laws and regulations.

The Office 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 Office's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

PUBLIC BID LAW

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

During the year, there were no expenditures meeting the scope of the public bid law as defined above.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Management provided us with the requested information.

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



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Pineville City Marshal
May 17, 2022

The Marshal's staff is provided by the City of Pineville, accordingly, the Marshal's Office has no employees or payroll expenditures.

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

Not applicable to the absence of employees.

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

Management provided the requested information. Vendors did not include any related parties disclosed by the Marshal.

BUDGETING

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

Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the 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.

Not applicable, the Marshal's Office is governed exclusively by the City Marshal and no meetings or votes are required to adopt a budget.

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.

Unfavorable budget variances were within limits permitted by State Law.

ACCOUNTING AND REPORTING

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

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

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

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

All of the payments were properly coded to the correct fund and general ledger account.

Pineville City Marshal
May 17, 2022

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

Each check was signed by the appropriate official.

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.

Not applicable, the City Marshal is solely responsible for governing the Office; therefore, no meetings are required.

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.

We inspected the cash receipts journal for the period under examination 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.

Not applicable, the Marshal's staff is provided by the City of Pineville. Accordingly, the Marshal's Office does not make any payments to employees.

STATE AUDIT LAW

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

The previous report was completed with the period of time prescribed by State Law.

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).

Not applicable, the Marshal's Office has fully complied with R.S. 24:513

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 for the previous year, did not include any suggestions, exceptions, recommendations, or comments.

Pineville City Marshal
May 17, 2022

We were engaged by the Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Office'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 Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Office'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.



Rozier, McKay & Willis
Certified Public Accountants

PINEVILLE CITY MARSHAL

MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2021

<u>SECTION I</u> Internal Control and Compliance Material to the Financial Statements.	
No findings of this nature were reported	Response – N/A
<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

PINEVILLE CITY MARSHAL

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2021

<u>SECTION I</u> REVIEW REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> ATTESTATION REPORT	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued with the previous report.	Response – N/A

Louisiana Attestation Questionnaire

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Rozier, McKay & Willis
Post Office Box 12178
Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 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 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.

 City Marshal 5/23/2022 Date