

**TOWN OF ALBANY, LOUISIANA**  
**AGREED UPON PROCEDURES ENGAGEMENT**  
**FOR THE PERIOD JANUARY 1, 1983 TO DECEMBER 31, 2017**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Mayor Lloyd Glascock and  
Members of the Board of Aldermen  
Town of Albany  
29565 South Montpelier  
Albany, LA 70711

We have performed the procedures enumerated below, which were agreed to by the Mayor and Town Council of the Town of Albany, on January 4, 2018. The Town of Albany's management is responsible for its financial and payroll records, including the compensation paid to the prior Town Clerk. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Examine payroll records, personnel files, and town minutes and ordinances to determine the date the former Town Clerk was first appointed as Town Clerk and the date the former Town Clerk was terminated as Town Clerk to determine the "Term of Office" of the previous Town Clerk.

**Results:** Based on a review of payroll records, personnel files, and Town minutes and ordinances, the former Town Clerk was first hired in 1983 and was terminated on December 5, 2017.

2. Obtain personnel file and determine if there are any periods during the Term of Office when the former Town Clerk did not serve as Town Clerk. Confirm this in writing with the current Mayor.

**Results:** Based on a review of payroll records, personnel files, and Town minutes and ordinances, the former Town Clerk served as Town Clerk for the entire "Term of Office" of 1983 through December 5, 2017.

3. Obtain and review Town ordinances setting compensation for the former Town Clerk during his / her Term of Office to determine the maximum allowable compensation for the former Town Clerk for the Term of Office. Prepare a schedule of the maximum allowable compensation for each fiscal year period ended June 30 during the Term of Office for the former Town Clerk.

**Results:** Due to severe flooding in the Town of Albany that took place in August 2016, the Town Hall was flooded with approximately 5 feet of water. As a result, electronic and physical copies of Town ordinances prior to around 2010 were not available.

The following is a schedule of the maximum allowable compensation for the former Town Clerk for the period July 1, 2010 through December 5, 2017:

<u>Ordinance Dates</u>	<u>Applicable Period</u>	<u>Approved Annual Pay</u>
07/13/10	07/01/10 - 06/30/11	38,040.00
07/05/11	07/01/11 - 06/30/12	42,000.00
-	07/01/12 - 06/30/13	42,000.00
08/12/13	07/01/13 - 06/30/14	43,260.00
07/21/14	07/01/14 - 06/30/15	44,556.00
08/10/15	07/01/15 - 06/30/16	52,128.00
-	07/01/16 - 06/30/17	52,128.00
-	07/01/17 - 06/30/18	52,128.00

4. Examine personnel records to determine if all changes in the former Town Clerk’s compensation is documented by Town ordinance.

**Results:** Due to severe flooding in the Town of Albany that took place in August 2016, the Town Hall was flooded with approximately 5 feet of water. As a result, electronic and physical copies of Town ordinances prior to around 2010 were not available.

All changes in the Town Clerk’s official compensation for the period July 1, 2010 through December 5, 2017 were documented by Town ordinance.

5. Examine payroll records (QuickBooks payroll register, payroll journal, and similar records) to determine the actual compensation paid to the former Town Clerk during the Term of Office. Prepare a schedule of the actual compensation paid for each fiscal year ended June 30 during the Term of Office for the former Town Clerk.

**Results:** Due to severe flooding in the Town of Albany that took place in August 2016, the Town Hall was flooded with approximately 5 feet of water. As a result, electronic and physical copies of Town payroll records prior to around 2010 were not available.

The following is a schedule of the actual compensation paid to the former Town Clerk for the period July 1, 2010 through December 5, 2017:

<u>Pay Period</u>	<u>Actual Pay</u>
07/01/10 - 06/30/11	41,929.60
07/01/11 - 06/30/12	45,510.40
07/01/12 - 06/30/13	45,510.40
07/01/13 - 06/30/14	46,724.80
07/01/14 - 06/30/15	48,134.40
07/01/15 - 06/30/16	56,843.60
07/01/16 - 06/30/17	56,513.60
07/01/17 - 06/30/18	19,481.48

6. Reconcile federal Forms W-2 filed for the former Town Clerk for each calendar year during the Term of Office to the schedule of actual compensation paid to the former Town Clerk for each fiscal year period ended June 30 computed in Step 3 above to determine the accuracy of the payroll records substantiating the actual amounts paid to the former Town Clerk during the Term of Office.

**Results:** Due to severe flooding in the Town of Albany that took place in August 2016, the Town Hall was flooded with approximately 5 feet of water. As a result, electronic and physical copies of Town payroll records and federal Forms W-2 prior to 2016 were not available.

The actual compensation paid to the former Town Clerk tied to amounts reported on federal Forms W-2 for the years 2016 and 2017.

7. Compute the excess or deficiency of actual compensation paid to the former Town Clerk during the Term of Office by comparing the maximum allowable compensation of the former Town Clerk as set by town ordinance during the Term of Office to the actual compensation paid to the former Town Clerk as evidenced by the Town’s payroll records.

**Results:** Due to severe flooding in the Town of Albany that took place in August 2016, the Town Hall was flooded with approximately 5 feet of water. As a result, electronic and physical copies of Town payroll records prior to around 2010 were not available.

The following is a schedule of the actual compensation paid to the former Town Clerk for the period July 1, 2010 through December 5, 2017:

<u>Pay Period</u>	<u>Actual Pay</u>	<u>Approved Annual Pay</u>	<u>Overpayment</u>
07/01/10 - 06/30/11	41,929.60	38,040.00	3,889.60
07/01/11 - 06/30/12	45,510.40	42,000.00	3,510.40
07/01/12 - 06/30/13	45,510.40	42,000.00	3,510.40
07/01/13 - 06/30/14	46,724.80	43,260.00	3,464.80
07/01/14 - 06/30/15	48,134.40	44,556.00	3,578.40
07/01/15 - 06/30/16	56,843.60	52,128.00	4,715.60
07/01/16 - 06/30/17	56,513.60	52,128.00	4,385.60
07/01/17 - 06/30/18	19,481.48	52,128.00	-
		<b>Total</b>	<b><u>27,054.80</u></b>

8. Develop a written report based on findings noted.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on compensation paid to the prior Town Clerk. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Mayor and the Town Council of the Town of Albany, and is not intended to be, and should not be, used by anyone other than the specified parties.

*James Lambert Riggs  
& Associates*

James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

July 10, 2018