

CHARLIE CALDWELL, JR. CITY MARSHAL

SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

December 25, 2019

**Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana**

CHARLIE CALDWELL, JR. CITY MARSHAL

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CHARLIE CALDWELL, JR. CITY MARSHAL

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Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Auditor's Report

Charlie Caldwell, Jr. City Marshal
City of Shreveport City Court
Shreveport, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, major fund, and fiduciary funds of Charlie Caldwell, Jr. City Marshal, a component unit of the City of Shreveport, as of and for the year ended December 25, 2019, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements are listed in the table of contents.

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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the governmental activities, major fund and fiduciary funds of Charlie Caldwell, Jr. City Marshal as of December 25, 2019, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information and comparing the information for consistency with management's methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head on page 24 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my reported dated September 3, 2020 on my consideration of Charlie Caldwell, Jr. City Marshal's internal control over functional reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over

financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Charlie Caldwell, Jr. City Marshal's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Marsha B. Mulvan".

Certified Public Accountant
September 3, 2020

CHARLIE CALDWELL, JR. SHREVEPORT CITY MARSHAL
1244 TEXAS AVENUE
SHREVEPORT, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Shreveport City Marshal's (hereafter referred to as the City Marshal) annual financial report presents an overview and analysis of the City Marshal's financial activities for the year ended December 25, 2019. The intent of the MD&A is to look at the City Marshal's financial performance as a whole. It should therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the City Marshal's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City Marshal as a whole and presents a longer-term view of the City Marshal's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the City Marshal's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the City Marshal's net position may serve as a useful indicator of whether the financial position of the City Marshal is improving or deteriorating.
- The Statement of Activities presents information showing how the City Marshal's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the City Marshal are financed through a governmental fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City Marshal uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City Marshal conducts its day to day operations through a governmental fund, the General Fund. These statements provide a short-term view of the City Marshal's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the City Marshal. The City Marshal also maintains two Fiduciary Funds. As Fiduciary Funds are simply held for other parties and cannot be used for any of the City Marshal's activities, it is not included in the government-wide statement, but is separately reported in the statements of the Fiduciary Funds.

A summary of the basic government-wide financial statements as of December 25, is as follows:

Summary of Statement of Net Position

	<u>2019</u>	<u>Restated Note 8 2018</u>
ASSETS:		
Current Assets	\$ 961,144	\$ 878,409
Capital Assets, Net of Accumulated Depreciation	<u>1,190,953</u>	<u>932,961</u>
Total Assets	<u>2,152,097</u>	<u>1,811,370</u>
LIABILITIES:		
Accounts Payable	<u>24,857</u>	<u>14,992</u>
Total Liabilities	<u>24,857</u>	<u>14,992</u>
NET POSITION:		
Net Investment in Capital Assets	1,190,953	932,961
Unrestricted	<u>936,287</u>	<u>863,417</u>
Total Net Position	<u>\$ 2,127,240</u>	<u>\$ 1,796,378</u>

Summary of Statement of Activities

	<u>2019</u>	<u>Restated Note 8 2018</u>
REVENUES:		
Charges for Services	\$ 1,102,244	\$ 783,371
On-Behalf Payments-City of Shreveport	2,147,442	2,097,694
Miscellaneous	<u>4,451</u>	<u>1,860</u>
Total Revenues	<u>3,254,137</u>	<u>2,882,925</u>
EXPENSES:		
Operating Expenses	775,833	1,110,588
On-Behalf Payments-City of Shreveport	<u>2,147,442</u>	<u>2,097,694</u>
Total Expenses	<u>2,923,275</u>	<u>3,208,282</u>
Change in Net Position	<u>\$ 330,862</u>	<u>\$ (325,357)</u>

- The City Marshal's assets exceeded its liabilities by \$2,127,240. This is an increase of \$330,862 from the prior year.

- Unrestricted net position, the amount available for obligations to both citizens and creditors, increased \$72,854 from the prior year.

General Fund Budgetary Highlights

Revenues were over budget by \$154,695; and expenditures were under budget by \$44,544.

Economic Factors and Next Year's Budget

The City Marshal considered many factors when setting the budget for 2020. Revenues are expected to remain constant.

Contacting the City Marshal

This financial report is designed to provide our citizens and creditors with a general overview of the City Marshal's finances and to show the City Marshal's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Charlie Caldwell, Jr. City Marshal, 1244 Texas Street, Shreveport, LA 71101.

CHARLIE CALDWELL, JR. CITY MARSHAL

Statement of Net Position

December 25, 2019

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 961,144
Capital assets - net of accumulated depreciation	<u>1,190,953</u>
Total Assets	<u>2,152,097</u>
Deferred Outflow of Resources	<u>-</u>
Liabilities	
Accounts payable	<u>24,857</u>
Total Liabilities	<u>24,857</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Invested in capital assets, net of related debt	1,190,953
Unrestricted	<u>936,287</u>
Net Position	<u><u>\$ 2,127,240</u></u>

The notes to the financial statements are an integral part of this statement.

CHARLIE CALDWELL, JR CITY MARSHAL
Statement of Activities
For the Year Ended December 25, 2019

	<u>Expenses</u>	<u>Program Revenues</u> Fees, Fines, and Charges for Services	<u>Operating Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u> <u>Total</u>
Governmental Activities:				
General Government	\$ 2,923,275	\$ 1,102,244	\$ 2,147,442	\$ 326,411
Total Governmental Activities	<u>\$ 2,923,275</u>	<u>\$ 1,102,244</u>	<u>\$ 2,147,442</u>	326,411
 General Revenues:				
Interest Income				4,451
Total General Revenues				<u>4,451</u>
 Change in Net Position				330,862
Net Position, beginning of year, restated (Note 8)				<u>1,796,378</u>
Net Position, end of year				<u>\$ 2,127,240</u>

The notes to the financial statements are an integral part of this financial statement.

CHARLIE CALDWELL, JR. CITY MARSHAL

Balance Sheet
Governmental Fund
December 25, 2019

ASSETS	
Cash	<u>\$ 961,144</u>
Total assets	<u><u>\$ 961,144</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable and accruals	<u>\$ 24,857</u>
Total liabilities	<u>24,857</u>
Fund balances	
Unassigned	<u>936,287</u>
Total fund balance	<u><u>936,287</u></u>
Total liabilities and fund balance	<u><u>\$ 961,144</u></u>

The notes to the financial statements are an integral part of this statement.

CHARLIE CALDWELL, JR. CITY MARSHAL
Reconciliation of Fund Balances on the Balance Sheet
for Governmental Funds to Net Position of
Governmental Activities on the Statement of Net Position
Year Ended December 25, 2019

Fund Balances - Total Governmental Funds	936,287
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Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	<u>1,190,953</u>
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Net Position of Governmental Activities	<u><u>\$ 2,127,240</u></u>
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The notes to the financial statements are an integral part of this statement.

CHARLIE CALWELL, JR. CITY MARSHAL
Statement of Governmental Funds Revenues, Expenditures, and
Changes in Fund Balance
Year Ended December 25, 2019

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Program revenues:	
Marshal charge for services from fines and bond forfeitures	\$ 1,102,244
Payments from the City of Shreveport	2,147,442
Interest earned	<u>4,451</u>
Total revenues	<u>3,254,137</u>
Expenditures/expenses:	
General government	
Communication	11,192
Dare program expenses	2,183
Dues	6,190
Fuel	87,415
Office expense	120,204
Personal services	2,197,020
Postage	9,347
Professional fees	11,500
Repairs and maintenance	165,354
Security alarm system	11,305
Training	13,303
Travel	76,147
Uniforms	49,025
Capital outlay	421,098
Total expenditures/expenses	<u>3,181,283</u>
Changes in fund balance	72,854
Fund balance, beginning of year	<u>863,433</u>
Fund balance, end of year	<u><u>\$ 936,287</u></u>

The notes to the financial statements are an integral part of this statement.

CHARLIE CALDWELL JR. CITY MARSHAL

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended December 25, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds \$ 72,854

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$421,098) exceeds depreciation (\$163,090)

258,008

Change in Net Position of Governmental Activities \$ 330,862

The notes to the financial statements are an integral part of this statement.

CHARLIE CALDWELL, JR, CITY MARSHAL
Statement of Fiduciary Net Position
December 25, 2019

	<u>Cash Bonds</u>	<u>Garnishments</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	<u>386,357</u>	<u>-</u>	<u>386,357</u>
Total assets	<u><u>386,357</u></u>	<u><u>-</u></u>	<u><u>386,357</u></u>
<u>LIABILITIES</u>			
Due to defendants - surety	<u>386,357</u>	<u>-</u>	<u>386,357</u>
Due to plaintiffs	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>386,357</u></u>	<u><u>-</u></u>	<u><u>386,357</u></u>

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

Charlie Caldwell, City of Shreveport City Marshal
Notes to Financial Statements
December 25, 2019

1. Introduction:

As provided by Louisiana Statutes, the City Marshal is the executive officer of the City Court. The City Marshal shall execute the orders and mandates of the Court system of the City of Shreveport, Louisiana. The City Marshal is elected to a term of six years.

2. Summary of Significant Accounting Policies:

The accompanying component unit financial statements of the City of Shreveport, City Marshal, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity -

As the governing authority of the City, for reporting purposes, the City of Shreveport, Louisiana is the financial reporting entity for the local government. The financial reporting entity consists of (a) the primary government (City of Shreveport), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of Shreveport for financial reporting purposes. The basic criteria for including a potential component within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria includes:

1. Appointing a voting majority of an organization's governing body and:
 - a. The ability of the city 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 city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
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.

Because of item 2 above, the City of Shreveport, City Marshal, was determined to be a component unit of the City of Shreveport, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the City Marshal and do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation -

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the governmental-type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted for meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting -

The accounts of the City Marshal are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The City Marshal maintains three funds. They are categorized as a governmental fund and two fiduciary funds. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity

The funds of the City Marshal are described below:

Governmental Fund -

General Fund

The General Fund is the general operating fund of the City Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Fund -

Fiduciary Funds are used to account for assets held by the City Marshal in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities of the City Marshal, these funds are not incorporated into the government-wide statements.

D. Measurement Focus/Basis of Accounting -

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the City Marshal's office as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are 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 or the current period. The City Marshal considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due,

and (2) claims and judgements and compensated absences are recorded expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity -

Cash and Interest-Bearing Deposits -

For purposes of the Statement of Net Position, cash and cash equivalents include all interest-bearing deposits, demand accounts and savings accounts of the City Marshal.

Capital Assets -

Capital assets, which include property, plant and equipment, are reported in the governmental activities column in the government-wide financial statements. 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 market value at the date of donation. The City Marshal maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The useful lives by type of asset is as follows:

Buildings	40 years
Furniture, computers	5 years
Radios	10 years
Vehicles	7 years
Weapons	7 years

Compensated Absences -

Employees of the City Marshal are paid by the City of Shreveport, including any leave payments; therefore there are no entries made to record compensated absences in the funds of the City Marshal.

Equity Classifications -

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

- a. Net investments in capital assets - 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 resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself. Using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by a governing body or by an official or body to which the governing body delegates authority;
- e. Unassigned fund balance - amounts that are available for any purpose. Only the General Fund would report positive amounts in unassigned fund balance.

The General Fund has an unassigned fund balance of \$936,287. If applicable, the City Marshal would typically use restricted fund balances first, followed by committed fund balance.

F. Budgetary Practices -

Prior to the beginning of each fiscal year, the City Marshal adopts a budget for the next fiscal year. The budget is open for public inspection and all budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

The City Marshal's office performs only a custodial function in the case of fiduciary funds and therefore a budget for these funds is not appropriate.

G. Estimates -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. On-Behalf Payments:

Employees of the City Marshal's office receive salaries and fringe benefits from the City of Shreveport, including supplemental pay from the State of Louisiana. Fringe benefits paid by the City include the required contributions to the Louisiana Municipal Employees Retirement System.

Salaries	\$ 1,480,630
Fringe Benefits	653,654
Operating Expense	<u>13,158</u>
Total	<u>\$ 2,147,442</u>

In accordance with GASB Statement No. 24, the City Marshal's office has recorded revenues and expenditures for these receipts and payments.

4. Litigation:

The City Marshal is not a defendant in any lawsuits seeking damages for the year ended December 25, 2019.

5. Cash and Cash Equivalents:

The cash and cash equivalents of Charlie Caldwell, Jr. City Marshal, Shreveport, Louisiana are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City Marshal's office will not be able to recover its deposits. Under state law, these deposits (or the 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City Marshal that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the City Marshal's name.

Book account balances at December 25, 2019 totaled \$1,347,502. Bank balances totaled \$1,405,000. Bank balances of \$791,537 were insured by FDIC insurance and balances of \$613,463 were collateralized by securities held by the pledging financial institution's trust department at fair market value (*Risk Category 3*).

6. Capital Assets

Capital assets for the year ended December 25, 2019, are as follows:

Cost	Beginning Balance	Additions	Retirements	Ending Balance
Buildings	\$ 392,877	\$ 212,739	\$ -	\$ 605,616
Vehicles	1,455,290	184,435	-	1,639,725
Communications	176,123	15,506	-	191,629
Computers	73,692	-	-	73,692
Other Equipment	366,293	-	-	366,293
Weapons	48,015	8,418	-	56,433
Total	\$ 2,512,290	\$ 421,098	\$ -	\$ 2,933,388
Accumulated Depreciation				
Buildings	32,300	14,670	-	46,970
Vehicles	944,319	126,305	-	1,070,624
Communications	153,414	7,220	-	160,634
Computers	69,055	4,636	-	73,691
Other Equipment	340,846	7,109	-	347,955
Weapons	39,411	3,150	-	42,561
Total	1,579,345	163,090	-	1,742,435
Net Capital Assets	\$ 932,945	\$ 258,008	\$ -	\$ 1,190,953

7. Changes in Fiduciary Fund - Agency Funds:

The following is a summary of changes in agency funds unsettled balances for the year ended December 25, 2019:

Fund	Balance 12/26/2018	Additions	Reductions	Balance 12/25/2019
Garnishments	\$ -	\$ 2,260,395	\$ 2,260,395	\$ -
Sales & Seizures	312,682	351,584	277,909	386,357
Totals	<u>\$ 312,682</u>	<u>\$ 2,611,979</u>	<u>\$ 2,538,304</u>	<u>\$ 386,357</u>

8. Prior Period Adjustment

A prior period adjustment has been made to net assets as of December 25, 2018 to remove assets and liabilities of the City of Shreveport's Employee Retirement System from the accounting records of the Marshal. The employees of the Marshal been determined to be employees of the City of Shreveport.

Net position, beginning of year, as previously reported	\$ (6,049,250)
Decrease in deferred inflows relating to pensions	(656,033)
Decrease in pension liability	8,130,330
Decrease in deferred outflows relating to pension	<u>371,331</u>
Net position, beginning of year, as restated	<u>\$ 1,796,378</u>

9. Subsequent Events:

On March 13, 2020, President Trump declared a national emergency relating to the COVID-19 virus. As of the date of this report, the pandemic is ongoing. Future potential impacts may include disruptions or restrictions on employees' ability to work. The future effect of this issue is unknown.

CHARLIE CALDWELL, JR. CITY MARSHAL

Budgetary Comparison Schedule

General Fund

Year Ended December 25, 2019

	Original	Amended	Budgetary Basis Actual	Variance With Final Budget Pos./ (Neg.)
Revenues:				
Marshal charge for services from fines and bond forfeitures	\$ 852,000	\$ 950,000	\$1,102,244	\$ 152,244
Investment earnings	2,000	2,000	4,451	2,451
Total revenues	<u>854,000</u>	<u>952,000</u>	<u>1,106,695</u>	<u>154,695</u>
Expenditures/expenses:				
Court services:				
Communication	75,000	35,000	11,192	23,808
Dare program expenses	11,000	11,000	2,183	8,817
Dues	5,000	5,000	6,190	(1,190)
Fuel	102,000	85,000	87,415	(2,415)
Office expense	123,000	126,385	120,204	6,181
Personal services	428,000	53,000	49,578	3,422
Postage	30,000	10,000	9,347	653
Professional fees	30,000	30,000	11,500	18,500
Repairs and maintenance	147,000	147,000	165,354	(18,354)
Security alarm	13,000	13,000	11,305	1,695
Training	26,000	15,000	13,303	1,697
Uniforms	10,000	50,000	49,025	975
Travel	120,000	73,000	76,147	(3,147)
Capital outlay	137,385	425,000	421,098	3,902
Total expenditures	<u>1,257,385</u>	<u>1,078,385</u>	<u>1,033,841</u>	<u>44,544</u>
Excess (deficiency) of revenues over expenditures	(403,385)	(126,385)	72,854	199,239
Beginning fund balance	<u>863,433</u>	<u>863,433</u>	<u>863,433</u>	<u>-</u>
Ending fund balance	<u>\$ 460,048</u>	<u>\$ 737,048</u>	<u>\$ 936,287</u>	<u>\$ 199,239</u>

CHARLIE CALDWELL, JR. CITY MARSHAL

Notes to the Budgetary Comparison Schedule

Year ended December 25, 2019

Note A - Explanation of Differences between Budgetary Inflows and Outflows and Actual Revenue and Expenditures

Source/Inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule \$1,106,695

Differences-budget to GAAP

City of Shreveport on-behalf payments 2,147,442

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds 3,254,137

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule 1,033,841

Differences-budget to GAAP

City of Shreveport on-behalf payments 2,147,442

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds \$3,181,283

CHARLIE CALDWELL, JR. CITY MARSHAL
Schedule of Compensation, Reimbursements, Benefits and Other Payments
to Agency Head
For the Year Ended December 25, 2019

Agency Head: Charlie Caldwell, Jr. City Marshal

Salary	<u>\$ 110,000</u>
Payroll Taxes	<u>\$ 22,561</u>
Insurance	<u>\$ 5,646</u>
Retirement	<u>\$ 13,920</u>
Per Diem	<u>\$ 9,676</u>
Registration Fees	<u>\$ 728</u>
Dues/Membership Fees	<u>\$ 255</u>



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

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

Charlie Caldwell, Jr. City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Charlie Caldwell, Jr. City Marshal as of December 25, 2019, and related notes to the financial statements, which collectively comprise the Marshal's basic financial statements, and have issued my report thereon dated September 3, 2020.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Charlie Caldwell, Jr. City Marshal's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, I do not express an opinion on the effectiveness of the Marshal's internal control over financial reporting.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

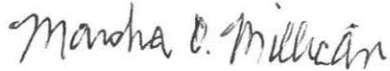
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Charlie Caldwell, Jr. City Marshal's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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SHREVEPORT, LA 71104-3036
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FAX: (318) 221-4641

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marshal's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshal's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Certified Public Accountant
September 3, 2020

CHARLIE CALDWELL, JR. CITY MARSHAL

Corrective Action Taken on Prior Year Findings

Year Ended December 25, 2019

FINDING 2018-1: Account reconciliations were not performed on a timely basis.

STATUS: Resolved.

FINDING 2018-2: The Marshal was not in compliance with the State Budget Law.

STATUS: Resolved.

CHARLIE CALDWELL, JR. CITY MARSHAL

Schedule of Findings

Year Ended December 25, 2019

1. The auditor's report expresses an unmodified opinion on the financial statements.
2. No significant deficiencies in internal accounting control were disclosed during the audit.
3. No instances of noncompliance material to the financial statements of the Marshal were disclosed during the audit.

There were no findings for the year ended December 25, 2019.



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

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

Charlie Caldwell, Jr. City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have performed the procedures enumerated below, which were agreed to Charlie Caldwell, Jr. Shreveport City Marshal (the Marshal) and the Louisiana Legislative Auditor (LLA) on the control and compliance areas identified in the LLA's Statewide Agreed Upon Procedures (SAUPs) for the fiscal year January 1 through December 25, 2019. The Marshal's management is responsible for those control and compliance areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted 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 Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, I 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.

My procedures and associated findings are enumerated below.

Written Policies and Procedures

(The following written policies and procedures were not reviewed since there were no exceptions for the prior year, with the exception of the new policy added for Year 3, Disaster Recovery/Business Recovery/Business Continuity).

1. I obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) **Budgeting**, including preparing, adopting, monitoring and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Procedure Results - I noted no exceptions.

Board or Finance Committee

(The following procedures were not performed since there were no exceptions in the prior year.)

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
- c) For governmental entities, obtain the prior year audit and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 individual accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliation include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/ board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure Results - I noted no exceptions.

Collections

(The following procedures were not performed since there were no exceptions in the prior year.)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledger, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the five bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection or the deposit is less than \$100).
 - e) Trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

(The following procedures were not performed since there were no exceptions in the prior year.)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Travel and Expense Reimbursement

(The following procedures were not performed since there were no exceptions in the prior year.)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

(The following procedures were not performed since there were no exceptions in the prior year.)

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly, select 5 contracts (or all contracts if less than 5) from the listing and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g. change orders, observe that the original contract terms provided for such an amendment.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

(The following procedures were not performed since there were no exceptions in the prior year.)

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employee's/official, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly, select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees/officials' authorized pay rates in the employees/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

(The following procedures were not performed since there were no exceptions in the prior year.)

20. Using the 5 randomly selected employees/officials from procedure #16 under 'Payroll and Personnel' above, obtain ethics documentation from management, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Debt Service

(The following procedures were not performed since the Marshal has no bonds or notes outstanding.)

- 21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that the State Bond Commission approval was obtained for each bond/note issued.
- 22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Other

(The following procedures were not performed since there were no exceptions in the prior year.)

- 23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
- 24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

I was not engaged and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Statewide Agreed-Upon Procedures. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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



Certified Public Accountant
September 3, 2020