

MINDEN CITY MARSHAL
Minden, Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2020

MINDEN CITY MARSHAL
Minden, Louisiana
As of and for the year ended December 31, 2020

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WISE, MARTIN & COLE, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
HANNAH M. COLVIN, CPA
HALEA S. LIPINSKI, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Review Report

To the City Marshal Daniel Weaver
City of Minden, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Minden City Marshal, a component unit of the City of Minden, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Minden City Marshal, 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 conformity with accounting principles generally accepted in the United States of America.

Other Matter Paragraphs

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

The accompanying justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison schedule on page 20 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. We have reviewed that information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and accordingly, do not express an opinion on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Wise Martini & Cole LLC

Minden, LA
September 30, 2022

BASIC FINANCIAL STATEMENTS

MINDEN CITY MARSHAL
Minden, Louisiana

Statement of Net Position
December 31, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 20,554
Receivables	<u>2,920</u>
TOTAL ASSETS	<u><u>23,474</u></u>
LIABILITIES	
Accounts payable	<u>6,442</u>
TOTAL LIABILITIES	<u><u>6,442</u></u>
NET POSITION	
Unrestricted	<u>17,032</u>
TOTAL NET POSITION	<u><u>\$ 17,032</u></u>

See accompanying notes and accountants' report.

STATEMENT B

MINDEN CITY MARSHAL

Minden, Louisiana

Statement of Activities
For the Year Ended December 31, 2020

<u>FUNCTION/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Net Position</u>
Governmental activities:				
Judicial activities	\$ 192,987	\$ 42,152	\$ 147,615	\$ (3,220)
Total governmental activities	<u>\$ 192,987</u>	<u>\$ 42,152</u>	<u>\$ 147,615</u>	<u>(3,220)</u>
General revenues:				
Interest income				<u>19</u>
Total general revenues				<u>19</u>
Change in net position				(3,201)
Net position - beginning, as originally stated				21,860
Prior period adjustment				<u>(1,627)</u>
Net position - beginning, as restated				<u>20,233</u>
Net position - ending				<u>\$ 17,032</u>

See accompanying notes and accountants' report.

STATEMENT C

MINDEN CITY MARSHAL

Minden, Louisiana

Balance Sheet - Governmental Fund
December 31, 2020

	General Fund
ASSETS	
Cash and cash equivalents	\$ 20,554
Receivables	2,920
TOTAL ASSETS	<u>\$ 23,474</u>
LIABILITIES	
Accounts payable	\$ 6,442
TOTAL LIABILITIES	<u>6,442</u>
FUND BALANCE	
Unassigned	<u>17,032</u>
TOTAL FUND BALANCES	<u>17,032</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,474</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL
Minden, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-wide Financial Statement of Net Position
December 31, 2020

There are no differences in the amounts reported in the Statement of Net Position and the Governmental Fund Balance Sheet.

Fund Balance, Total Governmental Fund (Statement C)	<u>\$ 17,032</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 17,032</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL

Minden, Louisiana

Governmental Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended December 31, 2020

	General Fund
REVENUES	
Fees, charges and commissions for services	\$ 42,152
Intergovernmental - on-behalf receipts	147,615
Interest income	19
TOTAL REVENUES	<u>189,786</u>
EXPENDITURES	
Current:	
Judicial activities:	
Personnel costs	167,368
Accounting	11,750
Office expense	3,824
Repairs and maintenance	2,579
Vehicle expense	3,184
Training	1,086
Uniforms	1,098
Dues and subscriptions	430
Other	1,668
TOTAL EXPENDITURES	<u>192,987</u>
Net change in fund balance	(3,201)
Fund balance - beginning, as originally stated	21,860
Prior period adjustment	<u>(1,627)</u>
Fund balance - beginning, as restated	<u>20,233</u>
Fund balance - ending	<u>\$ 17,032</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL

Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities
For the Year Ended December 31, 2020

There are no differences between the amounts reported for the governmental activities in the Statement of Activities and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

Net change in fund balance, governmental fund (Statement E)	<u>\$ (3,201)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (3,201)</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL
Minden, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Garnishment Fund</u>	<u>Seizure, Sale & Disbursement Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,802	\$ 1	\$ 3,803
TOTAL ASSETS	<u>\$ 3,802</u>	<u>\$ 1</u>	<u>\$ 3,803</u>
LIABILITIES			
Due to others	\$ 3,009	\$ -	\$ 3,009
TOTAL LIABILITIES	<u>\$ 3,009</u>	<u>\$ -</u>	<u>\$ 3,009</u>
NET POSITION			
Held for others	\$ 793	\$ 1	\$ 794
TOTAL NET POSITION	<u>\$ 793</u>	<u>\$ 1</u>	<u>\$ 794</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL
Minden, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Garnishment Fund	Seizure, Sale & Disbursement Fund	Total
ADDITIONS			
Garnishment collections	\$ 94,241	\$ -	\$ 94,241
Seizures and sales	-	8,844	8,844
TOTAL ADDITIONS	<u>94,241</u>	<u>8,844</u>	<u>103,085</u>
DEDUCTIONS			
Marshal commissions	5,385	1,580	6,965
Payments to governments	6,887	1,222	8,109
Payment to plaintiffs/attorneys	75,931	5,179	81,110
Refunds to defendant	6,975	-	6,975
Administrative expense	-	863	863
TOTAL DEDUCTIONS	<u>95,178</u>	<u>8,844</u>	<u>104,022</u>
Net increase in fiduciary net position	(937)	-	(937)
Net position - beginning, restated	<u>1,730</u>	<u>1</u>	<u>1,731</u>
Net position - ending	<u>\$ 793</u>	<u>\$ 1</u>	<u>\$ 794</u>

See accompanying notes and accountants' report.

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

INTRODUCTION

The Minden City Marshal (Marshal) was created under the authority of Louisiana Revised Statutes (RS) 13:1879. The purpose of the Marshal is to execute the orders and mandates of the Court, to include making arrests, preserving the peace, processing judgments and garnishments, and similar functions. The Marshal has jurisdiction within Ward 1 of Webster Parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Marshal have been prepared in conformity with accounting principles generally accepted in the United States of America (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.

B. REPORTING ENTITY

The Marshal is an independently elected official. However, the Marshal, is fiscally dependent on the City of Minden. The City of Minden maintains and operates the building in which the Marshal is located and provides funds for salaries, equipment, and expenditures of the Marshal. Because the Marshal is fiscally dependent on the City, the Marshal was determined to be a component unit of the City of Minden, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Minden, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. BASIC FINANCIAL STATEMENTS

The Minden City Marshal's basic financial statements include both government-wide and fund financial statements.

Government-wide statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the nonfiduciary activities of the Marshal.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported separately in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Program Revenues – Program revenues, included in the Statement of Activities, are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the Marshal’s general revenues.

Allocation of indirect expense - The Marshal reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

Elimination of internal activity – Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

Fund financial statements

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transaction related to certain court functions and activities.

1. Governmental funds

The Marshal reports the following major governmental fund:

General fund – the primary operating fund of the Marshal and it accounts for all financial resources, except those required to be accounted for in other funds.

2. Fiduciary funds

Fiduciary funds are used to report assets held in custodial capacity for others and therefore are not available to support the Marshall’s programs.

Fiduciary funds of the Marshal are custodial funds. The custodial funds account for assets held by the Marshal as an agent for litigants pending court action. Custodial funds have an economic measurement focus and use the accrual basis of accounting. Fiduciary funds of the Marshal include:

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

1. Garnishment fund – used to account for fines and court costs of all garnishment cases. Fines collected by various individuals/organizations are remitted monthly to the Marshal, City Court of Minden, the Plaintiff/Attorney, and the General fund.
2. Seizure, Sale, and Disbursement fund – used to account for all costs and sales in relation to seized properties filed with the Marshal. Disbursements are made primarily to the City Court of Minden, the Plaintiff, and the General fund.

D. BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows and inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are recorded in governmental funds if claims are due and payable.

Fines collected by the City Court of Minden are remitted to the Marshal the succeeding month are recognized as revenue when the fines are received.

E. BUDGETS

Prior to the beginning of each fiscal year, the Marshal adopts an operating budget for its General fund. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

Excess of expenditures over appropriations in individual funds

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General	\$ _____	\$ <u>192,987</u>	\$ <u>(192,987)</u>

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

Louisiana Revised Statute 39:1303 requires the Marshal to adopt a budget for its General fund. No such budget was adopted for the year ended December 31, 2020.

F. CASH

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets, which include property, plant, and equipment, are reported in the governmental activities 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 acquisition value at the date of donation. The Marshal maintains a threshold level of \$2,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment	5 to 10 years
Office improvements	20 years

As of year-end the Marshal had no capital assets.

H. COMPENSATED ABSENCES

The payments for the Marshal and his deputies are administered as employees of the City of Minden and Webster Parish Police Jury for their on-behalf salary. The Marshal makes no salary payments to his deputies as employees.

The Marshal does not have a formal vacation or sick leave policy; therefore, the Marshal has no accrued compensated absences.

I. 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. RESTRICTED NET POSTION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments.
- Imposed by law through constitutional provisions or enabling legislation.

It is the Marshal's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

K. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Fund balance is reported in the following categories:

Nonspendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determine by the Marshal's highest level of decision-making authority. The Marshal is the highest level of decision-making authority, and by the Marshal's order, can commit fund balance. Committed amounts cannot be used for any other purpose unless the Marshal removes or changes the specified use by taking the same actions employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: Fund balance that is constrained by the Marshal's intent to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by the Marshal.

Unassigned: Fund balance that is the residual classification for the General fund.

The Marshal reduces committed amounts, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Marshal considers restricted amounts to have been spent when an expenditure has been incurred for purposes which both restricted and unrestricted fund balance are available.

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

2. CASH AND CASH EQUIVALENTS

At December 31, 2020, the Marshal had cash and cash equivalents (book balances) as follows:

Cash and cash equivalents (Statement A)	\$ 20,554
Cash and cash equivalents (Statement G)	<u>3,803</u>
Total	<u>\$ 24,357</u>

Cash and cash equivalents 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 bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk – Deposits: At year end, the Marshal had bank balances of \$29,340. These deposits were fully secured by federal depository insurance.

The Marshal has not formally adopted a deposit or investment policy that limits the government's allowable deposits or investments and addresses custodial credit or interest rate risks.

3. RECEIVABLES

The Marshal recognized accounts receivable at December 31, 2020 of \$2,920, which represents an amount due from another government, the City Court of Minden. The balance of accounts receivable for governmental funds is expected to be collected in full so no allowance for doubtful accounts has been established.

4. PAYABLES

Accounts payable and accrued expenses at December 31, 2020 consisted of the following:

<u>Class of payable</u>	<u>General fund</u>
Accounts payable	\$ 4,245
Due to Marshal	1,167
Due to others	<u>1,030</u>
Total	<u>\$ 6,442</u>

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

5. ON-BEHALF PAYMENTS FOR SALARIES AND RELATED BENEFITS

Government Accounting Standards Board (GASB) Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Marshal to report in the financial statements on-behalf salary and related benefit payments made by the City of Minden and Webster Parish Police Jury to Marshal's employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Minden and Webster Parish Police Jury. The City of Minden and the Webster Parish Police Jury makes pension contributions for the Marshal to the Municipal Employee Retirement System of Louisiana.

On behalf payments are recorded as intergovernmental revenue and expenditures in the financial statements. On-behalf payments for the year ended December 31, 2020, were as follows:

City of Minden, Louisiana	\$ 97,593
Webster Parish Police Jury	<u>50,022</u>
	<u>\$ 147,615</u>

6. LITIGATION AND CLAIMS

The Marshal was not involved in any litigation as of December 31, 2020, nor was it aware of any unasserted claims. The Marshal is not a defendant in any litigation seeking damages from the Marshal. The Marshal estimates that any potential claims against the Marshal would not materially affect the financial statements.

7. NEW GASB STANDARD

In the current year the Marshal implemented GASB Statement No. 84 – *Fiduciary Activities*. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. It improves guidance regarding the identification of fiduciary activities for accounting and financial reporting and how those activities should be reported. The implementation of this standard required that the Minden City Marshal present a Statement of Changes in Fiduciary Net Position for fiduciary funds. Additionally, the implementation of this standard required the Minden City Marshal to reclassify previously reported agency funds as custodial funds. Due to this restatement, the Garnishment fund and Seizure, Sale and Disbursement Fund's beginning net position was restated to \$1,730 and \$1, respectively.

MINDEN CITY MARSHAL
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2020

8. PRIOR PERIOD ADJUSTMENT

The government-wide and fund financial statements include a prior period adjustment changing the net position of the governmental activities and fund balance of the General fund to remove a previously recorded liability between the General fund and the Garnishment funds. Due to the adoption of GASB Statement No. 84, liabilities are recognized when events that compel a government to disburse fiduciary resources occur. Therefore, a liability would be recognized when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 30, 2022. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

MINDEN CITY MARSHAL

Minden, Louisiana

Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fees, charges and commissions for services	\$ -	\$ -	\$ 42,152	\$ 42,152
Intergovernmental - on-behalf receipts	-	-	147,615	147,615
Interest income	-	-	19	19
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>189,786</u>	<u>189,786</u>
EXPENDITURES				
Current:				
Judicial activities:				
Personnel costs	-	-	167,368	(167,368)
Accounting	-	-	11,750	(11,750)
Office expense	-	-	3,824	(3,824)
Repairs and maintenance	-	-	2,579	(2,579)
Vehicle expense	-	-	3,184	(3,184)
Training	-	-	1,086	(1,086)
Uniforms	-	-	1,098	(1,098)
Dues and subscriptions	-	-	430	(430)
Other	-	-	1,668	(1,668)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>192,987</u>	<u>(192,987)</u>
Net change in fund balance	-	-	(3,201)	(3,201)
Fund balance - beginning, as originally stated	-	-	21,860	21,860
Prior period adjustment	-	-	(1,627)	(1,627)
Fund balance - beginning, as restated	<u>-</u>	<u>-</u>	<u>20,233</u>	<u>20,233</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,032</u>	<u>\$ 17,032</u>

SUPPLEMENTARY INFORMATION

MINDEN CITY MARSHAL
Minden, Louisiana

Schedule of Compensation, Benefits and Other Payments to the Agency Head
As of and for the year ended December 31, 2020

Agency Head Name:	<u>Dan Weaver, Marshal</u>
Paid by Minden City Marshal –	
Commissions and seizures	\$ 21,463
Conference	180
Meals	99
Hotels	632
Paid by Webster Parish Police Jury:	
Salary	21,600
Benefits – health insurance	5,032
Benefits – retirement	8,812
Paid by City of Minden:	
Salary	25,938
Benefits – health insurance	5,032
Benefits – retirement	<u>8,812</u>
Total	<u>\$ 97,600</u>

MINDEN CITY MARSHAL

Minden, Louisiana

Justice System Funding Schedule - Receiving Entity

For the Year Ended December 31, 2020

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From:		
<i>City Court of Minden, Civil Fees</i>	\$ 9,343	\$ 9,458
<i>City Court of Minden, Criminal Court Costs/Fees</i>	4,450	4,110
<i>City Court of Minden, Criminal Fines - Contempt</i>	2,085	5,867
<i>Bossier City Court - Service/collection fees</i>	415	1,208
<i>Unknown agency - Service/collection fees</i>	378	711
Subtotal Receipts	\$ 16,671	\$ 21,354
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -

MINDEN CITY MARSHAL

Minden, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
For the year ended December 31, 2020

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Beginning Balance of Amounts Collected	\$ 1,731	\$ 2,885
Add: Collections		
Civil Fees	43,324	50,916
Asset Forfeiture/Sale	736	8,109
Subtotal Collections	44,060	59,025
Less: Disbursements To Governments & Nonprofits		
City Court of Minden, Civil Fees	5,978	839
City Court of Minden, Asset Forfeiture/Sale	401	3
Less: Amounts Retained by Collecting Agency		
Collection fee for collecting/disbursing to others based on percentage of collection	2,868	4,097
Amounts "Self-Disbursed" to Collecting Agency		
Civil fees - Other	40	30
Asset Forfeiture/Sale - Other	-	819
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	33,580	46,316
Other Disbursements to Individuals	39	6,003
Subtotal Disbursements/Retainage	42,906	58,107
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 2,885	\$ 3,803
Ending Balance of "Partial Payments" Collected but not Disbursed	\$ -	\$ -

Other Information:

Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ -
Total Waivers During the Fiscal Period	\$ -	\$ -

OTHER REPORTS

WISE, MARTIN & COLE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897
Minden, Louisiana 71058-0897
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
HANNAH M. COLVIN, CPA
HALEA S. LIPINSKI, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Minden City Marshal and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during fiscal the year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Marshal's management is responsible for its financial records and compliance with applicable laws and regulations.

The Marshal has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Marshal's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020. 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 material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We observed no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$250,000 that would be subject to provisions.

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.

Not applicable, the Minden City Marshal does not have employees. Personnel are considered employees of the City of Minden.

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

Not applicable, the Minden City Marshal does not have employees. Personnel are considered employees of the City of Minden.

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.

Compared list of outside business interest of the Minden City Marshal to list of all disbursements. No vendors appeared on both lists.

Budgeting

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

Exception: Management did not adopt a budget for December 31, 2020 year end.

Management response: We will take steps to adopt required budget in the future. As of today, we have drafted budgets for 2020, 2021 and 2022.

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 is not required to hold open meetings and keep public minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Exception: Management did not adopt a budget for December 31, 2020 year end, therefore actual revenues and expenditures exceeded budgeted amounts by more than 5%.

Management response: We will take steps to adopt required budget in the future.

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 payee in the supporting documentation.

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

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

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

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

Exception: The Marshal has no official written policy for disbursements. All checks were signed by the City Marshal and, when requiring dual signatures, a Deputy Marshal.

Management response: It will be our policy that all checks will be written and signed by the City Marshal and all Garnishment fund checks will be signed by the City Marshal and a Deputy Marshal.

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 Marshal is not required to hold open meetings and keep public minutes.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We examined all bank deposits slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Not applicable, the Marshal does not have employees.

State Audit Law

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

Exception: The Marshal did provide for a timely report in accordance with R.S. 24:513.

Management response: We have hired a new firm to handle our accounting with the understanding that all reports be filed in a timely manner.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Minden City Marshal did not enter any contracts that utilized state funds and were subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Exception: *There were no findings required to be reported in prior year. However, prior-year suggestions, recommendations, and comments remain unresolved.*

Management response: *We have hired a new firm to handle our accounting and help us address recommendations.*

We were engaged by the Marshal to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Wesley Martin & Cole, LLC

Minden, Louisiana
September 30, 2022

**ATTACHMENTS:
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

2-23-2021 (Date Transmitted)

Wise, Martin & Cole, LLC (CPA Firm Name)
601 Main Street (CPA Firm Address)
Minden, LA 71055 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 2-23-2021 (date) 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 public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No []

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 []

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 []

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 []

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 []

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

Yes [] No []

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

Yes [] No []

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 []

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 []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes [] No []

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 []

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 []

Prior-Year Comments

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

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

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

Yes [] No []

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 []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

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

Joseph Hewes Ward Marshal 2-23-2021 Date

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

MINDEN CITY MARSHAL
Minden, Louisiana

Schedule of Prior Year Findings
As of and for the year ended December 31, 2020

There were no findings required to be reported in the prior year.

MINDEN CITY MARSHAL
Minden, Louisiana

Schedule of Current Year Findings
As of and for the year ended December 31, 2020

2020-01 Late filing

Criteria: Louisiana Revised Statute 24:513 requires the review/attestation of the Minden City Marshal to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Marshal's year end. The due date for the report with a December 31, 2020 year end was June 30, 2021.

Condition: The Marshal did not file its annual report for the year ended December 31, 2020 by the due date.

Cause: Records were not provided to accountant performing review in time to file annual report timely.

Effect: Review/attestation was not able to be completed for submission by June 30, 2021, resulting in noncompliance with the requirements of Louisiana Revised Statute 24:513.

Recommendation: We recommend that the Minden City Marshal ensure that records are maintained to allow timely performance of annual reporting.

Management's response: We have hired a new firm to handle our accounting with the understanding that all reports be filed in a timely manner.

2020-02 Failure to adopt 2020 budget

Criteria: R.S 39:1305 sets forth that each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the General fund. The budget document shall include:

- A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.
- A statement for the General fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year.

Condition: A budget was not adopted by the Marshal for the year ended December 31, 2020.

Cause: Unknown

Effect: Budget fails to include components for a complete financial plan.

Recommendation: The Marshal should adopt an annual budget in accordance with Louisiana law.

Management's response: We will take steps to adopt required budget in the future. As of today, we have drafted budgets for 2020, 2021 and 2022.