

# KOLDER, SLAVEN & COMPANY, LLC

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

Mrs. Sherry Crochet  
And the Board of Alderman of  
Town of Lake Arthur  
102 Arthur Avenue  
Lake Arthur, LA 70549

We have performed the procedures enumerated below, which were agreed to by the Town of Lake, Louisiana, solely to assist you with respect to determining the nature of the activity in the Municipal Court Fund for the period from August 1, 2017 through March 15, 2018 and to assess and determine controls and completeness of records of tickets and bond collections.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and findings are as follows:

1. We inquired of management as to the existence of a written policy for maintaining, issuing, and accounting for traffic tickets.

Finding: Per inquiry of management, it was noted that there are no policies regarding the maintaining, issuing and accounting for traffic tickets.

Recommendation: The Town of Lake Arthur should adopt written policies and procedures for maintaining, issuing, and accounting for traffic tickets.

Management's response: The Town of Lake Arthur is drafting policies and procedures to be adopted for maintaining, issuing, and accounting for traffic tickets.

2. We determined if the supply of ticket books were safeguarded and that there was limited access to authorized personnel only.

No exceptions noted.

3. We determined if a traffic ticket log is maintained, noting police officer whom ticket book is issued, and accounts for the numerical sequence of tickets issued.

No exceptions noted.

4. We determined if ticket books are issued to police officers only after the previously issued book is accounted for and all issued citations are received from the police officer.

Finding: There are no safeguards in place to insure that the ticket books previously issued are accounted for prior to the officer receiving a new ticket book or that the ticket books are turned in when an officer terminates employment.

Recommendation: Management should ensure that all tickets from a previously issued ticket book are accounted for prior to an officer receiving a new ticket book and any unissued tickets are turned in to the Town when an officer terminates employment.

Management's response: Management has put into place safeguards insuring that previously issued ticket books are accounted for before an officer receives a new ticket book or when an officer terminates employment.

5. We obtained ticket books for tickets issued from August 1, 2017 through March 15, 2018 and performed the following procedures:

- a. Verify that all tickets are accounted for sequentially.

Finding: 65 tickets could not be accounted for.

Recommendation: Management should ensure that all tickets from a previously issued ticket book are accounted for prior to an officer receiving a new ticket book and any unissued tickets in ticket books are turned in to the Town when an officer terminates employment.

Management's response: Management has put into place safeguards insuring that previously issued ticket books are accounted for before an officer receives a new ticket book or when an officer terminates employment.

- b. Examine valid citation report, noting defendants name, citation number, ticket date, and description of fine.

No exceptions noted.

- c. Verify the computation of fine assessed by the Town of Lake Arthur.

Finding: 2 tickets were collected for amounts less than the fine assessed.

Recommendation: Management should ensure that all collections are for the appropriate amount assessed by the Town.

Management's response: The Town of Lake Arthur is drafting policies and procedures to be adopted for maintaining, issuing, and accounting for traffic tickets.

d. Trace the amount collected to the cash receipts journal.

No exceptions noted.

e. Verify breakdown of proceeds for distribution to appropriate recipients.

No exceptions noted.

f. Trace amount total to deposit and copy of canceled check to bank statements.

No exceptions noted.

We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the records of tickets and bond collections. Accordingly, we do not express such an opinion or conclusion, respectively. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Town of Lake Arthur's management and is not intended to be and should not be used by anyone other than those specified parties.

***Kolder, Slaven, & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 18, 2018