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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Aldermen
Town of Haughton
Haughton, Louisiana

We have performed the procedures enumerated below, which were agreed to by management of the Town of Haughton (Town), regarding credit card charges during the period identified below. Town of Haughton's management is responsible for the credit card information for the Town of Haughton's credit cards and charge accounts. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Procedure performed: Obtained all credit and charge account activity from January 1, 2017 to August 7, 2018, except for the Fuelman accounts. Examined all charges on those credit and charge accounts for supporting documentation that is in compliance with the Town's policies and procedures.

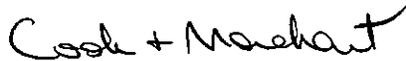
Findings: The following exceptions were noted:

1. For one hundred fifteen (115) charges on credit cards/charge accounts totaling \$9,481.12, the business purpose was not clearly documented. There were receipts attached for those charges. The Town's policies and procedures require that the business purpose be written on receipts.
 - For twenty-one (21) of these charges totaling \$1,117.48, Town management researched and reviewed these items and determined that they were not allowable charges per Town's policies and procedures.
2. For twenty-eight (28) charges totaling \$4,301.16, there was no receipt or supporting documentation attached to support the charges and no business purpose documented. The Town's policies and procedures require that receipts/documentation be obtained as proof of purchase and that the business purpose be documented on the receipts.
 - For fifteen (15) of these charges totaling \$3,113.81, Town management researched and reviewed these items and determined the amounts to be authorized/allowable.
 - For thirteen (13) of these charges totaling \$1,187.35, Town management researched and reviewed these items and were unable to determine if the charges were for authorized/allowable purposes.

3. Twelve (12) charges totaling \$871.65 were for meals and were labeled as "safety meetings." No other business purpose was documented and names of participating individuals were not always documented on receipts. The Town's policies and procedures require that receipts for meals contain the names of all persons participating and the business discussed.

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. 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 those areas identified in the agreed-upon procedures engagement. 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.

The purpose of this report is solely to describe the scope of testing performed on the agreed-upon procedures and the result of that testing. 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.



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November 16, 2018