

**WARD THREE MARSHAL
OF THE PARISH OF ST. MARY**
Franklin, Louisiana

Financial Report

Year Ended June 30, 2022

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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Honorable Carla Weidenboerner, Marshal
Ward Three Marshal of the Parish of St. Mary
Franklin, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ward Three Marshal of the Parish of St. Mary (hereinafter “the Marshal”), a component unit of the City of Franklin, as of and for the year ended June 30, 2022, 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 the management of the Marshal. 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 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.

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 AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 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 budgetary comparison schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. Such information is the responsibility of management. We have not audited or reviewed the budgetary comparison schedules and do not express an opinion, a conclusion, nor provide any assurance on them.

The Marshal has omitted management's 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 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.

Supplementary Information

The justice system funding schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules are the responsibility of the Marshal's management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements. The schedules have been subjected to our review procedures applied in the review of the basic financial statements. We are not aware of any material modifications that should be made to the schedules. We have not audited the schedules and do not express an opinion on them.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 6, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 50,565
Receivables	
Due from other governmental units	1,460
Capital assets, net	<u>45</u>
 Total assets	 <u>52,070</u>
NET POSITION	
Net position	
Net investment in capital assets	45
Restricted	26,258
Unrestricted	<u>25,767</u>
 Total net position	 <u>\$ 52,070</u>

See accompanying notes and independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Governmental activities:				
General government	\$ <u>139,058</u>	\$ <u>20,419</u>	\$ <u>128,767</u>	\$ 10,128
				41,942
				\$ 52,070

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

MAJOR FUND DESCRIPTION

General Fund

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SPECIAL REVENUE FUND

Equipment and Training Fund

To account for the receipt of excess fees pursuant to RS 13:5807B and the expenditure of such collections which shall be used to assist in the purchasing or updating of necessary equipment and officer training to carry out the efficient performance of all duties imposed by law on constables and marshals.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Special Revenue Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$ 25,184	\$ 25,381	\$ 50,565
Receivables			
Due from other governmental units	822	638	1,460
Due from other funds	-	239	239
Total assets	\$ 26,006	\$ 26,258	\$ 52,264
LIABILITIES AND FUND BALANCE			
Liabilities			
Due to other funds	\$ 239	\$ -	\$ 239
Fund balances			
Restricted	-	26,258	26,258
Unassigned	25,767	-	25,767
Total fund balances	25,767	26,258	52,025
Total liabilities and fund balances	\$ 26,006	\$ 26,258	\$ 52,264

(continued)

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Balance Sheet (continued)
Governmental Funds
June 30, 2022

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

Total fund balances for the governmental funds at June 30, 2022	\$ 52,025
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Cost of capital assets, net of accumulated depreciation	<u>45</u>
Total net position of governmental activities at June 30, 2022	<u>\$ 52,070</u>

See accompanying notes and independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Revenues			
Court fees and costs	\$ 13,969	\$ 6,450	\$ 20,419
Intergovernmental	<u>128,767</u>	<u>-</u>	<u>128,767</u>
Total revenues	<u>142,736</u>	<u>6,450</u>	<u>149,186</u>
Expenditures			
Current -			
General government			
Automobile	1,316	-	1,316
Insurance	325	-	325
Marshal expenses	19	2,112	2,131
Memberships and dues	475	180	655
Miscellaneous	476	-	476
Office expense	3,402	-	3,402
Salaries	128,767	-	128,767
Seminars	<u>-</u>	<u>250</u>	<u>250</u>
Total expenditures	<u>134,780</u>	<u>2,542</u>	<u>137,322</u>
Net changes in fund balances	7,956	3,908	11,864
Fund balances, beginning, as restated	<u>17,811</u>	<u>22,350</u>	<u>40,161</u>
Fund balances, ending	<u>\$ 25,767</u>	<u>\$ 26,258</u>	<u>\$ 52,025</u>

(continued)

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
Year Ended June 30, 2022

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities

Total net changes in fund balances for the year ended June 30, 2022 per the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 11,864
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Depreciation expense for the year ended June 30, 2022	(86)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	<u>(1,650)</u>
Total changes in net position for the year ended June 30, 2022 per the Statement of Activities	<u>\$ 10,128</u>

See accompanying notes and independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Statement of Fiduciary Net Position
June 30, 2022

		<u>Custodial Fund</u>
	ASSETS	
Cash		<u>\$ 1</u>
	LIABILITIES	
Due to others		<u>\$ 1</u>

See accompanying notes and independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2022

	<u>Custodial Fund</u>
Additions:	
Funds collected for other entities	<u>\$ 115,718</u>
Deductions:	
Payments of funds to other entities	<u>115,718</u>
Change in net position	-
Net position, beginning	<u>-</u>
Net position, ending	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by LSA-RS 13:2488 et seq, the City Court of the City of Franklin was established and included the creation of the office of the Marshal. The territorial jurisdiction of the City Court extends throughout the City of Franklin, Louisiana and throughout the whole of Ward Three of St. Mary Parish. The court is composed of a city judge, a marshal, and a clerk of court. The office of marshal is elected for a six-year term. The marshal's salary is funded by the St. Mary Parish Council and by the City of Franklin at no cost to the Marshal's Fund.

(1) Summary of Significant Accounting Policies

The accompanying component unit financial statements of the Ward Three Marshal of the Parish of St. Mary (hereinafter "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.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority, for reporting purposes, the City of Franklin is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (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 Statement No. 14, *The Financial Reporting Entity*, as amended, established criteria for determining which component units should be considered part of the City of Franklin for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. the ability of the City to impose its will on the 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.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Notes to Basic Financial Statements (continued)

Because the City of Franklin provides compensation and office space to the Marshal and the significance of the relationship between the Marshal and the City, the Marshal was determined to be a component unit of the City of Franklin, 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, the general government services provided by the City, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

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 transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is a least ten (10) percent of the corresponding total for all governmental funds. The general and special revenue fund of the Marshal are considered to be the major funds.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Basic Financial Statements (continued)

The funds of the Marshal are described below:

Governmental Funds –

General Fund

The General Fund, as provided by Louisiana Revised Statutes, is the principal fund of the Marshal and is used to account for the operations of the Marshal. The Marshal's primary source of revenue is fees from the City Court of the City of Franklin. General operating expenditures are paid from this fund.

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. Act 166 of the 2019 Louisiana Legislative Session amended RS 13:5807 by requiring certain excess fees be deposited in an Equipment and Training Fund. The expenditure of these deposits is restricted in use to assist in the purchasing or updating of necessary equipment and officer training to carry out the efficient performance of all duties imposed by law on constables and marshals

Fiduciary Fund –

Fiduciary fund reporting focuses on net position and changes in net position. The only fund accounted for in this category by the Marshal is a custodial fund. The custodial fund accounts for assets held by the Marshal as an agent for litigants in garnishment proceedings. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. Consequently, the custodial fund has no measurement focus, but uses the accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

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Notes to Basic Financial Statements (continued)

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available expendable financial resources during a given period. This fund uses fund balance as a measure of available expendable financial resources at the end of the period.
- b. The government-wide financial statements utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the 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 collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Marshal considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Marshal.

Capital assets

Capital assets, which include vehicles, furniture, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated historical 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 Marshal maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Notes to Basic Financial Statements (continued)

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 range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Vehicles	5
Furniture and equipment	5 - 10

Equity Classifications

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

- a. Net investment 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 – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted – all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the Marshal considers restricted funds to have been spent first.

Governmental fund equity is classified as fund balance. Fund balance for the Marshal's governmental funds is displayed depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental fund financial statements, fund balances are classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are eternally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal's office. Commitments may be established, modified, or rescinded only through resolutions approved by the Marshal.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Notes to Basic Financial Statements (continued)

- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Marshal’s adopted policy, only the Marshal may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Marshal considers the restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Marshal considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Marshal has provided otherwise in commitment or assignment actions.

E. Expenditures and Expenses

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

(2) Cash and Interest-bearing Deposits

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the Marshal has a cash balance (book balance) totaling \$50,566 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash and interest-bearing deposits	\$ 50,565	\$ 1	\$ 50,566

These deposits are stated at cost, which approximates market. 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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the Marshal or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk for deposits is the risk that in the event of the failure of the depository financial institution, the Marshal’s deposits may not be recovered or the Marshal will not be able to recover collateral securities that are in the possession of an outside party. The Marshal does not have a policy to monitor or reduce exposure to custodial credit risk. Deposit balances (bank balances) at June 30, 2022, were \$57,879, which were fully secured by federal deposit insurance and not subject to custodial credit risk.

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Notes to Basic Financial Statements (continued)

(3) Capital Assets

A summary of changes in capital assets follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Vehicles	\$ 23,770	\$ -	\$ 23,770	\$ -
Furniture and equipment	7,164	-	6,300	864
	30,934	-	30,070	864
Less accumulated depreciation	29,153	86	28,420	819
Total	\$ 1,781	\$ (86)	\$ 1,650	\$ 45

Depreciation expense in the amount of \$86 for the year ended June 30, 2022 was charged to the general government function.

(4) Retirement Plan

Substantially all employees of the Marshal's office are members of the Municipal Employees' Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Marshal's office are members of Plan A. All permanent employees working at least 35 hours per week who are paid wholly or in part from city funds and all elected city officials are eligible to participate in the System.

Regular Retirement Benefits

A member of Plan A is eligible to retire and receive regular benefits if:

1. The member has credit for at least thirty years of service, regardless of age;
2. The member has credit for at least twenty-five years of service and is at least the age of fifty-five; or
3. The member has credit for at least ten years of service and is at least sixty years of age.

The Plan A regular retirement benefit is an amount equal to three percent of the member's final compensation multiplied by his years of credited service (three percent multiplied by each year of credited service multiplied by final compensation), provided that:

1. A member who held an elective office in the participating municipality is paid an additional benefit equal to one-half of one percent of the member's final compensation multiplied by each year of such elective service (one-half of one percent multiplied by final compensation); and

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Notes to Basic Financial Statements (continued)

2. For an employee who was a member only of the supplemental plan prior to the revision date, the benefit earned for service credited prior to the revision data will be determined on the basis of one percent of final compensation plus two dollars per month for each year of service credited prior to the revision date, and three percent of final compensation for each year of service after the revision date.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809, or by calling (800) 820-1137.

Funding Policy

Under Plan A, members are required by state statute to contribute 10% of their annual covered salary and the Marshal is required to contribute an actuarially determined rate. The current rate is 29.50% of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the marshal are established and may be amended by state statute. As provided by LSA-RS 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The City of Franklin makes contributions to the retirement system on behalf of the Marshal. Therefore, the disclosure of pension liabilities, deferred outflows of resources, and deferred inflows of resources required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, is included within the City's financial report. The City's publicly available financial report may be obtained by writing to the City of Franklin, 300 Iberia Street, Franklin, LA 70538.

(5) Compensation and Other Payments to Marshal

Act 706 of the 2014 Legislative Session amended R.S. 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Marshal, Carla Weidenboerner, for the year ended June 30, 2022 are as follows:

Salary	\$ 31,817
Marshal Commission	11,305
Benefits-Retirement	9,386
Benefits-Insurance and Other	6,415
	<hr/>
	\$ 58,923

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
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Notes to Basic Financial Statements (continued)

(6) On-Behalf Payments for Salaries and Related Benefits

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 Franklin to the Marshal's employees. Salary payments are made by the City directly to the employees. The basis for recognizing the revenue and expenditure payments is that actual contributions are made by the City. For the year ended June 30, 2022, the City paid salaries and related benefits to the city marshal, deputy marshal, and marshal secretary. On-behalf payments recorded as revenues and expenditures in the financial statements for the year ended June 30, 2022 totaled \$128,767.

(7) Expenditures of the Marshal's Office Paid by the City of Franklin

The cost of some expenditures for the operations of the Marshal's office as required by Louisiana Revised Statute 13:1889, is paid by the City of Franklin. Such expenditures are not included in the accompanying financial statements.

(8) Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental:		
General Fund	\$ 239	\$ -
Special Revenue Fund	-	239
Total Interfund receivables/payables	\$ 239	\$ 239

These receivables and payables reverse in the normal course of operations. All remaining balances resulted from time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between the funds are made.

(9) Risk Management

The Marshal is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Marshal's primary government, the City of Franklin, has elected to purchase insurance coverage through the commercial insurance market to cover its exposure to loss. However, it is the policy of the City to retain the risk of losses related to general public liability (excluding vehicles and buildings).

The City is insured up to policy limits for each of the above risks. There were no significant changes in coverage, retentions, or limits during the year ended June 30, 2022. Settled claims have not exceeded the commercial coverage in any of the previous three fiscal years. The Marshal has made no contributions to the premiums on the policy during the year ended June 30, 2022.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Basic Financial Statements (continued)

(10) Restatement of Fund Balance

During the year ended June 30, 2022, the Marshal implemented Act 166 of the 2019 Louisiana Session, which amended RS 13:5807. This amendment requires excess fees to be deposited into an Equipment and Training Fund which is restricted in use to assist in the purchasing or updating of necessary equipment and officer training to carry out the efficient performance of all duties imposed by law on constables and marshals. The table below illustrates the effect of the implementation of Act 166 of the 2019 Louisiana Session on beginning fund balances.

	<u>As Previously Reported</u>	<u>Adjustments</u>	<u>As Restated</u>
Government Funds:			
General Fund	\$ 40,161	\$ (22,350)	\$ 17,811
Special Revenue Fund	<u>-</u>	<u>22,350</u>	<u>22,350</u>
Totals	<u>\$ 40,161</u>	<u>\$ -</u>	<u>\$ 40,161</u>

REQUIRED SUPPLEMENTARY INFORMATION

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended June 30, 2022

	Budget		Actual	Variance-
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable)
Revenues				
Local sources				
Court fees and costs	\$ 11,220	\$ 11,220	\$ 13,969	\$ 2,749
Expenditures				
General government				
Current				
Automobile	2,500	2,500	1,316	1,184
Insurance	650	650	325	325
Marshal expenses	1,000	1,000	19	981
Memberships and dues	400	400	475	(75)
Miscellaneous	-	-	476	(476)
Office expense	3,000	3,000	3,402	(402)
Total general government expenditures	7,550	7,550	6,013	1,537
Net change in fund balance	3,670	3,670	7,956	4,286
Fund balance, beginning	17,811	17,811	17,811	-
Fund balance, ending	\$ 21,481	\$ 21,481	\$ 25,767	\$ 4,286

See independent accountant's review report regarding required supplementary information.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana
Special Revenue Fund

Budgetary Comparison Schedule
Year Ended June 30, 2022

	Budget		Actual	Variance- Favorable (Unfavorable)
	Original	Final		
Revenues				
Local sources				
Court fees and costs	\$ 5,280	\$ 5,280	\$ 6,450	\$ 1,170
Expenditures				
General government				
Current				
Marshal expenses	2,000	2,000	2,112	(112)
Memberships and dues	200	200	180	20
Seminars	1,000	1,000	250	750
Total general government expenditures	3,200	3,200	2,542	658
Net change in fund balance	2,080	2,080	3,908	1,828
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ 2,080	\$ 2,080	\$ 3,908	\$ 1,828

See independent accountant's review report regarding required supplementary information.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Budgetary Comparison Schedule

(1) Budgetary Basis

The budget is not adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Marshal.

(2) Budgetary Practice

Ward Marshals are required under Louisiana Revised Statute 39:1301 et seq to adopt a budget. The Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Marshal for the fiscal year prior to the beginning of each fiscal year.
2. If proposed expenditures exceed \$500,000, a summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called, if required.
3. If required, a public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing, if required, and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

(3) Non-GAAP Reporting Reconciliation

Budgetary amounts adopted by the Marshal for the General Fund do not include on-behalf payments made by the City of Franklin to the Marshal's employees for salaries and related benefits. These on-behalf payments are reflected as revenues and expenditures in the Marshal's financial statements as required by GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Budgetary Comparison Schedule (continued)

Actual amounts for the General Fund are reconciled on a non-GAAP basis for comparison to budget as follows:

	As Reported	Adjustment to Budgetary Basis	Non-GAAP Basis
Revenues			
Local sources			
Court fees and costs	\$ 13,969	\$ -	\$ 13,969
Intergovernmental	128,767	(128,767)	-
Total	<u>\$ 142,736</u>	<u>\$ (128,767)</u>	<u>\$ 13,969</u>
Expenditures			
General government			
Current			
Automobile	\$ 1,316	\$ -	\$ 1,316
Insurance	325	-	325
Marshal expenses	19	-	19
Memberships and dues	475	-	475
Miscellaneous	476	-	476
Office expense	3,402	-	3,402
Salaries	128,767	(128,767)	-
Total	<u>\$ 134,780</u>	<u>\$ (128,767)</u>	<u>\$ 6,013</u>

SUPPLEMENTARY INFORMATION

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2022

	Garnishment Fund	
	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Beginning Balance of Amounts Collected	\$ 1,115	\$ 1,115
Add: Collections		
Civil Fees	59,957	60,011
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collection/Disbursing to Others Based on Percentage of Collections	3,597	3,601
Less: Disbursements to Individuals/3rd party Collection or Processing Agencies		
Civil Fee Refunds	56,360	57,524
Subtotal Disbursements/Retainage	59,957	61,125
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 1,115	\$ 1

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2022

	<u>General Fund</u>		<u>Special Revenue Fund</u>	
	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Receipts from:				
City Court of Franklin - Civil Costs	\$ 876	\$ 835	\$ 2,546	\$ 3,266
City Court of Franklin - Criminal Fees	<u>7,345</u>	<u>5,983</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 8,221</u>	<u>\$ 6,818</u>	<u>\$ 2,546</u>	<u>\$ 3,266</u>

REQUIREMENTS OF THE *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Carla Weidenboerner,
Ward Three Marshal of the Parish of St. Mary, and
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the compliance of the Ward Three Marshal of the Parish of St. Mary (hereinafter "Marshal") with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire (Exhibit A) during the year ended June 30, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations.

An agreed-upon procedures engagement involves the performing of specific procedures that the Marshal has agreed to and acknowledged to be appropriate to meet the intended purpose of understanding the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Compliance Questionnaire (Exhibit A). Additionally, the Louisiana Legislative Auditor (LLA) has agreed to and acknowledged that the procedures performed are appropriate for their purposes. However, 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 exceptions, if any, are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000 and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law).

No expenditures for materials and supplies were made during the year that exceeded \$30,000, nor were there any expenditures for public works made during the year that exceeded \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of the Marshal as defined by R.S. 42:1101-1124 (the code of ethics).

Management provided us with the required list.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Report whether any of those employees included in the listing obtained from management in agreed-upon (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed upon procedure (3)] appeared on the list provided by management in agreed-upon procedures (2).

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.

Obtained a listing of all disbursements made during the year from management and a listing of outside business interests of employees' and Marshal's immediate families. No vendors appear on both lists.

Budgeting

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

Management provided us with a copy of the originally adopted budget. There were no budgetary amendments.

7. Trace the budget adoption and approval of any amendments to the minute book.

Marshal is an independently elected official, therefore not required to maintain minutes. Adoption of budget traced to executed proces verbal.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budget revenues by five percent (5%) or more or if actual expenditures exceeded budgeted amounts by five percent (5%) or more.

Actual revenues did not fail to meet budgeted amounts by five percent (5%) or more and actual expenditures did not exceed budgeted amounts by five percent (5%) or more.

Accounting and Reporting

9. Obtain a list of all disbursements made during the fiscal year. Randomly select six disbursements made during the period under examination 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;

No exceptions were identified as a result of applying this procedure.

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

No exceptions were identified as a result of applying this procedure.

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

No exceptions were identified as a result of applying this procedure.

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 an independently elected official and does not convene meetings for which minutes are maintained.

Debt

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

We obtained and inspected copies of all bank deposit slips for the year ended June 30, 2022 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.

Employees of the Marshal are paid by the City of Franklin. Therefore, all payroll is processed, and all records maintained, by the City of Franklin.

State Audit Law

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

The Marshal provided for a timely report in accordance with R.S. 24:513.

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 Marshal did not enter into any contracts utilizing state funds as defined in R.S. 39:72.1 A. (2) during the current fiscal year that were subject to public bid law (R.S. 38:2211, et seq.), while not complying with R.S. 24:513 (the audit law).

Prior Comments and Recommendations

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

Our prior year report, dated November 10, 2021, included one finding which was in relation to segregation of duties, due to the relatively small size of the Marshal's office. Full segregation of duties may not be feasible.

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 provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States, applicable to attestation engagements. 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 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 relating to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Compliance Questionnaire (Exhibit A), as required by R.S. 24:513 and the *Louisiana Governmental Audit Guide*, and the results of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the information of and use by the management of the Marshal and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this report is not suitable for any other purpose. In accordance with Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
December 6, 2022

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Schedule of Findings
Year Ended June 30, 2022

Findings reported in accordance with *Government Auditing Standards*

2022-001 Inadequate Segregation of Duties

YEAR INITIALLY OCCURRING: Unknown

CONDITION: Accounting and financial functions are not adequately segregated.

CRITERIA: Internal control is a process – effected by those charged with governance, management, and other personnel – designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The Marshal's internal control over financial reporting includes those policies and procedures that pertain to the Marshal's ability to record, process, summarize, and report financial data consistent with the assertions embodied in either annual financial statements or interim financial statements, or both.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected and corrected.

RECOMMENDATION: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Summary Schedule of Prior Findings
Year Ended June 30, 2022

2021-001 Inadequate Segregation of Duties

CONDITION – Accounting and financial functions are not adequately segregated.

RECOMMENDATION – Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

CURRENT STATUS – See schedule of findings item 2022-001.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Corrective Action Plan for Current Findings
Year Ended June 30, 2022

2022-001 Inadequate Segregation of Duties

CONDITION – Accounting and financial functions are not adequately segregated.

MANAGEMENT’S RESPONSE – No response considered necessary.

LOUISIANA ATTESTATION QUESTIONNAIRE

Exhibit A

Ward Three Marshal for the Parish of St. Mary
Louisiana Attestation Questionnaire
Year Ended June 30, 2022

Kolder, Slaven & Company, LLC, CPAs
Post Office Box 3438
Morgan City, Louisiana 70381

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below as of June 30, 2022 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 [] N/A []

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 [] N/A []

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 [] N/A []

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 [] N/A []

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 [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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 [] N/A []

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 [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.
Yes No [] N/A []

Meetings

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

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 [] N/A []

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 [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.
Yes No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
Yes No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.
Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.
Yes No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.
Yes No [] N/A []

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 [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [] No [] N/A []

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

Cdn B. Weidenbomer, Marshal
Ward Three Marshal for the Parish of St. Mary

10.5.2022
Date