

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Financial Statements with Supplementary Information**

**June 30, 2025**

**(With Independent Auditor's Report Thereon)**

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

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### **Independent Auditor's Report**

**City Marshal William Guyton  
West Monroe City Marshal, West Monroe, Louisiana**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the West Monroe City Marshal, a component unit of the City of West Monroe, Louisiana (the Marshal), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's component unit basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Marshal as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management 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, and for 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marshal's basic financial statements. The accompanying other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Reporting Required by Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2025 on our consideration of the Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Marshal's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshal's internal control over financial reporting and compliance.

*Griffin & Furman, LLC*

October 31, 2025

West Monroe, Louisiana

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Management's Discussion and Analysis**

**June 30, 2025**

Our discussion and analysis of the West Monroe City Marshal (the "Marshal"), a component unit of the City of West Monroe, Louisiana provides an overview of the Marshal's activities for the year ended June 30, 2025. Please read it in conjunction with the Marshal's financial statements.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Marshal's basic financial statements. The Marshal's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. These components are described below:

The basic financial statements include two kinds of financial statements that present different views of the Marshal – the Government-Wide Financial Statements and Fund Financial Statements. These financial statements also include the Notes to the Financial Statements that explain some of the information in the financial statements and provide additional detail.

**Government-Wide Financial Statements:**

The government-wide financial statements provide a broad view of the Marshal's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Marshal's financial position, which assists users in assessing the Marshal's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenditures connected with the year even if cash has not been received or paid. The Marshal's financial statements contain only governmental activities. The government-wide financial statements include two statements.

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

**Fund Financial Statements:**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Marshal, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Marshal are divided into two categories: governmental funds and fiduciary funds.

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**Management's Discussion and Analysis**

**June 30, 2025**

1. **Governmental Funds** - The Marshal's operating expenditures are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Marshal's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain Marshal expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Activities) and governmental funds in reconciliation in Note 1 to the financial statements.
2. **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the Marshal. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Marshal's own programs. The accrual basis of accounting is used for fiduciary funds. The Marshal's fiduciary funds are the Garnishment Fund, the Sales and Seizures Fund, and the Cash Bond and Forfeitures Fund.

The fund financial statements can be found immediately following the government-wide financial statements.

**Notes to the Financial Statements:**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

**Financial Highlights**

- The Marshal's assets exceeded its liabilities at the close of fiscal year 2025 by \$128,593. Assets consist primarily of cash. Net position increased by \$60,757 or 89.6% as compared to prior year net position.
- The Marshal's revenues totaled \$741,455 for the year ended June 30, 2025. These revenues are comprised primarily of service fees and intergovernmental revenue. Revenues increased \$42,222 or 6.0% compared to the prior fiscal year.
- The Marshal's expenses totaled \$680,698 for the year ended June 30, 2025. These expenses are comprised primarily of personnel, operating, and professional services. Expenses increased \$10,558 or 1.6% compared to the prior fiscal year.

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**Management's Discussion and Analysis**

**June 30, 2025**

**Financial Analysis of the Marshal**

The following presents condensed financial information on the operation of the Marshal:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Current assets	\$ 132,232	70,764	61,468
Total assets	<u>132,232</u>	<u>70,764</u>	<u>61,468</u>
Current liabilities	<u>3,639</u>	2,928	711
Total liabilities	<u>3,369</u>	<u>2,928</u>	<u>711</u>
Net position:			
Restricted	48,781	46,908	1,873
Unrestricted	<u>79,812</u>	<u>20,928</u>	<u>58,884</u>
Total net position	<u>128,593</u>	<u>67,836</u>	<u>60,757</u>
Total liabilities and net position	<u>\$ 132,232</u>	<u>70,764</u>	<u>61,468</u>
Program revenues	\$ 189,156	130,881	58,275
General revenues	<u>552,299</u>	<u>568,352</u>	<u>(16,053)</u>
Total revenues	<u>741,455</u>	<u>699,233</u>	<u>42,222</u>
Expenses	<u>680,698</u>	<u>670,140</u>	<u>10,558</u>
Change in net position	<u>\$ 60,757</u>	<u>29,093</u>	<u>31,664</u>

**Analysis of Individual Funds of the Marshal**

The activity in the individual funds is reflected in the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. The total net position and the change in net position as reflected in the government-wide financial statements (which are condensed above) and, if any differences exist, are reconciled with the fund financial statements in statements that follow each respective statement.

**Analysis of Budgeted Amounts**

A comparison of budget to actual for the general fund and equipment and training fund are presented as required supplemental statements. The Marshal prepares the original budgets for the subsequent year based on estimates of revenues and expenses for the current year. The Marshal makes assumptions about the subsequent year based on various factors available to management at the time the original budgets are prepared. Management relies on the estimates and assumptions to determine how revenues and expenses for the subsequent year may fluctuate from the previous year.

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**Management's Discussion and Analysis**

**June 30, 2025**

**For the general fund, the amount budgeted for revenues and expenses was adjusted from the original budgeted amounts due to the fact that the original budget was prepared before the end of the Marshal's fiscal year. Operating revenues were more than anticipated by \$5,620 or 0.8%. Expenses were \$26,564 or 4.15% less than anticipated. There were no other significant fluctuations between the original and final budgeted amounts.**

**For the equipment and training fund, operating revenues were less than anticipated by \$1,291 or 1.9%. Expenses were \$1,664 or 2.5% less than anticipated.**

**Economic Factors and Next Year's Budget**

**There are no changes in rates for next year. The Marshal uses prior year results with known economic factors to prepare the budget for the next year.**

**Contacting the Marshal**

**This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Marshal's finances and to show the Marshal's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Marshal's office at 2303 North 7th Street, West Monroe, Louisiana.**

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
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**Statement of Net Position**

**June 30, 2025**

		<u><b>Governmental Activities</b></u>
	<u><b>Assets</b></u>	
Cash	\$ 120,166	
Accounts receivable	<u>12,066</u>	
Total assets		\$ <u><u>132,232</u></u>
	<u><b>Liabilities and Net Position</b></u>	
Liabilities:		
Due to others	\$ <u>3,639</u>	
Total liabilities		3,639
Net position:		
Restricted for:		
Equipment and training	48,781	
Unrestricted	<u>79,812</u>	
Total net position		<u>128,593</u>
Total liabilities and net position		\$ <u><u>132,232</u></u>

See accompanying notes to the financial statements.



**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Statement of Activities**

**For the Year Ended June 30, 2025**

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
<b>Governmental activities:</b>			
General government	\$ 615,862	122,447	(493,415)
Public safety	<u>64,836</u>	<u>66,709</u>	<u>1,873</u>
<b>Total governmental activities</b>	<b>\$ <u>680,698</u></b>	<b><u>189,156</u></b>	<b>(491,542)</b>
<b>General revenues:</b>			
Intergovernmental - City of West Monroe			<u>552,299</u>
<b>Change in net position</b>			<b>60,757</b>
<b>Net position - beginning of year</b>			<u>67,836</u>
<b>Net position - end of year</b>			<b>\$ <u>128,593</u></b>

See accompanying notes to the financial statements.



**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
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**Governmental Funds**

**Balance Sheet**

**June 30, 2025**

	<u>General Fund</u>	<u>Equipment and Training Fund</u>	<u>Total</u>
<b>Assets:</b>			
<b>Cash</b>	\$ 73,656	46,510	120,166
<b>Accounts receivable</b>	<u>6,156</u>	<u>5,910</u>	<u>12,066</u>
<b>Total assets</b>	<u><u>\$ 79,812</u></u>	<u><u>52,420</u></u>	<u><u>132,232</u></u>
<b>Liabilities and fund balances:</b>			
<b>Liabilities:</b>			
<b>Due to others</b>	<u>\$ -</u>	<u>3,639</u>	<u>3,639</u>
<b>Total liabilities</b>	<u>-</u>	<u>3,639</u>	<u>3,639</u>
<b>Fund balances:</b>			
<b>Restricted for:</b>			
<b>Equipment and training</b>	-	48,781	48,781
<b>Unrestricted</b>	<u>79,812</u>	<u>-</u>	<u>79,812</u>
<b>Total fund balances</b>	<u><u>79,812</u></u>	<u><u>48,781</u></u>	<u><u>128,593</u></u>
<b>Total liabilities and             fund balances</b>	<u><u>\$ 79,812</u></u>	<u><u>52,420</u></u>	<u><u>132,232</u></u>

See accompanying notes to the financial statements.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Governmental Funds**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**For the Year Ended June 30, 2025**

	<u>General Fund</u>	<u>Equipment and Training Fund</u>	<u>Total</u>
<b>Revenues:</b>			
<b>Court costs and commissions</b>	\$ 122,447	66,709	189,156
<b>Intergovernmental - City of         West Monroe</b>	<u>552,299</u>	<u>-</u>	<u>552,299</u>
<b>Total revenues</b>	<u>674,746</u>	<u>66,709</u>	<u>741,455</u>
<b>Expenditures:</b>			
<b>Salaries - staff</b>	541,226	-	541,226
<b>Security</b>	29,233	-	29,233
<b>Equipment</b>	-	15,282	15,282
<b>Training</b>	-	7,628	7,628
<b>Fees and commissions</b>	-	41,926	41,926
<b>Other reductions</b>	2,146	-	2,146
<b>Supplies</b>	<u>43,257</u>	<u>-</u>	<u>43,257</u>
<b>Total expenditures</b>	<u>615,862</u>	<u>64,836</u>	<u>680,698</u>
<b>Excess of revenues over         expenditures</b>	58,884	1,873	60,757
<b>Fund balances, beginning of         year</b>	<u>20,928</u>	<u>46,908</u>	<u>67,836</u>
<b>Fund balances, end of year</b>	<u><u>\$ 79,812</u></u>	<u><u>48,781</u></u>	<u><u>128,593</u></u>

See accompanying notes to the financial statements.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Fiduciary Funds**

**Statement of Fiduciary Net Position**

**June 30, 2025**

	<u><b>Garnishment Fund</b></u>	<u><b>Cash Bond and Forfeitures Fund</b></u>	<u><b>Sales and Seizures Fund</b></u>	<u><b>Total Custodial Funds</b></u>
<b>Assets:</b>				
<b>Cash</b>	\$ 35,229	165,166	1,735	202,130
<b>Accounts receivable</b>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
<b>Total assets</b>	<u><u>\$ 35,229</u></u>	<u><u>165,166</u></u>	<u><u>2,235</u></u>	<u><u>202,630</u></u>
<b>Liabilities and fund balances:</b>				
<b>Liabilities:</b>				
<b>Due to others</b>	\$ <u>32,164</u>	<u>-</u>	<u>250</u>	<u>32,414</u>
<b>Total liabilities</b>	<u>32,164</u>	<u>-</u>	<u>250</u>	<u>32,414</u>
<b>Fund balances:</b>				
<b>Restricted for:</b>				
<b>Other governments, organizations,             and individuals</b>	<u>3,065</u>	<u>165,166</u>	<u>1,985</u>	<u>170,216</u>
<b>Total liabilities and             fund balances</b>	<u><u>\$ 35,229</u></u>	<u><u>165,166</u></u>	<u><u>2,235</u></u>	<u><u>202,630</u></u>

See accompanying notes to the financial statements.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Fiduciary Funds**

**Statement of Changes in Fiduciary Net Position**

**For the Year Ended June 30, 2025**

	<u>Garnishment Fund</u>	<u>Cash Bond and Forfeitures Fund</u>	<u>Sales and Seizures Fund</u>	<u>Total Custodial Funds</u>
<b>Additions:</b>				
Bond fees	\$ -	42,300	-	42,300
Garnishments	-	-	-	-
Court costs	<u>476,410</u>	<u>-</u>	<u>5,000</u>	<u>481,410</u>
<b>Total additions</b>	<u>476,410</u>	<u>42,300</u>	<u>5,000</u>	<u>523,710</u>
<b>Deductions:</b>				
Bond fees, fines, refunds and forfeitures	-	37,689	-	37,689
Garnishments	-	-	-	-
Other disbursements	<u>475,734</u>	<u>-</u>	<u>4,750</u>	<u>480,484</u>
<b>Total deductions</b>	<u>475,734</u>	<u>37,689</u>	<u>4,750</u>	<u>518,173</u>
<b>Net increase in fiduciary net position</b>	676	4,611	250	5,537
<b>Net position, beginning of period</b>	<u>2,389</u>	<u>160,555</u>	<u>1,735</u>	<u>164,679</u>
<b>Net position, end of period</b>	\$ <u><u>3,065</u></u>	<u><u>165,166</u></u>	<u><u>1,985</u></u>	<u><u>170,216</u></u>

See accompanying notes to the financial statements.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Notes to the Financial Statements**

**June 30, 2025**

**(1) Summary of Significant Accounting Policies**

**(a) Introduction**

The West Monroe City Marshal (the Marshal), is a component unit of the City of West Monroe, Louisiana (the City). The Marshal is responsible for maintaining bonds posted by defendants appearing before the City Court, the collection and remittance of garnishments, and the auction of property seized by the Marshal. The Marshal is elected for six-year terms.

**(b) Financial Reporting Entity**

As a governing authority of the City, for reporting purposes, the City of West Monroe, Louisiana, is the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (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.

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

Because of item 2 above, the West Monroe City Marshal was determined to be a component unit of the City of West Monroe, Louisiana, 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 that governmental unit, or the other governmental units that comprise the financial reporting entity.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Notes to the Financial Statements**

**June 30, 2025**

**(c) Basic Financial Statements - Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of the net position and the statement of activities) report information on all of the non-fiduciary activities of the Marshal. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Because of the nature of the Marshal's operations, the Marshal does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct expense of a given function of segment is offset by program revenue. *Direct expenses* are those that are clearly 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*.

**(d) Basic Financial Statements - Fund Financial Statements**

Funds are used by the Marshal to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The funds of the Marshal are classified into the "governmental" category. The category, in turn, is divided into separate "fund types".

***Governmental Funds***

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all financial activities of the general government not accounted for in some other fund.

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet.

The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations. For the year ended June 30, 2025, there were no differences between the fund financial statements and the government-wide financial statements.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
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**Notes to the Financial Statements**

**June 30, 2025**

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end.

Major individual governmental funds are reported as separate columns in the fund financial statements. The Marshal reports the following major governmental funds:

The *General Fund* is the primary operating fund of the Marshal, and it accounts for all financial resources except those required to be accounted for in other funds. The Marshal's General Fund is used to account for receipts and disbursements of funds received from City Court costs and used in connection with the Marshal's operating expenditures. These funds are held by the City of West Monroe then distributed to the Marshal by the City.

*Equipment and Training Fund* - The Equipment and Training Fund is a special revenue fund that is used to account for the fees associated with Louisiana Revised Statute R.S. 13:5807 as amended by Act No. 166 of the 2020 regular session. Funds 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.

***Fiduciary Funds***

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Marshal are custodial funds. The Marshal maintains the following custodial funds, all of which are considered major. These funds use the economic resources measurement focus and the accrual basis of accounting

*Garnishment Fund* - The Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Court and Marshal for costs incurred in collecting and distributing the funds.

*Cash Bonds and Forfeitures Fund* - The Cash Bonds and Forfeitures Fund accounts for the collection of bond forfeitures and the posting of cash bonds. Effective July 1, 1991, fines are remitted directly to the City and are accounted for by the City. Cash bonds are held until forfeited or refunded to the person posting the bond.

*Sales and Seizures Fund* - Sales and Seizures Fund account for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the Marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

**WEST MONROE CITY MARSHAL  
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**Notes to the Financial Statements**

**June 30, 2025**

**(e) Revenues**

Recordings, cancellations, criminal costs, and other fees, charges and commissions for services are recorded in the year in which they are earned. Interest income on time deposits is recorded when susceptible to accrual. Substantially all other revenues are recorded when received by the Marshal. Based on the above criteria, recordings, criminal costs, and other fees, charges, and commissions for service are treated as susceptible to accrual.

**(f) Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Marshal.

**(g) Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted as other financing sources (uses) and are recognized when the underlying events occur.

**(h) Cash and Cash Equivalents**

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 when purchased. 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 or any other state of the United States, or under the laws of the United States.

**(i) Fund Balances**

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted Fund Balance* - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the city aldermen and the Marshal - the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the city aldermen and the Marshal remove the



**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
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**Notes to the Financial Statements**

**June 30, 2025**

specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned Fund Balance* - This classification reflects the amounts constrained by the Marshal's "intent" to be used for specific purposes, but are neither restricted nor committed. The marshal's management has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned Fund Balance* - This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Marshal's policy to use externally restricted resources first, then unrestricted resources - committed, assigned and unassigned - in order as needed.

**(j) Net Position**

In accordance with GASB Codification, net position is classified into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

1. 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.
2. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the Marshal's policy to use restricted resources first, then unrestricted resources as they are needed. As of June 30, 2025, and for the year then ended, the Marshal had \$48,781 of net position restricted for equipment and training.

**(k) 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

**WEST MONROE CITY MARSHAL  
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**Notes to the Financial Statements**

**June 30, 2025**

contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**(1) New Accounting Pronouncements**

In June 2022, the GASB issued Statement No. 101, *Compensated Absences* effective for fiscal years beginning after December 15, 2023. The objective of the Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for reporting on outstanding compensated absences. The implementation of this standard did not require any changes to the Marshal's financial reporting requirements.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*, effective for fiscal years beginning after June 15, 2024, which the Marshal implemented in fiscal year ending June 30, 2025. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. The implementation of this standard did not require any changes to the Marshal's financial reporting requirements.

**(2) Budgets and Budgetary Accounting**

A budget is prepared by the Marshal for the portion of revenues and expenses paid for by the on-behalf payment from the City and also includes the revenues and expenses that are not paid from the City. The detail of this payment from the City is shown in Note 4.

**(3) Cash**

At June 30, 2025, the Marshal had cash (book balances) totaling \$322,296 as follows:

**Governmental Funds:**

General Fund	\$ 73,656
Equipment and Training Fund	<u>46,510</u>
Total governmental funds	<u>120,166</u>

**Fiduciary (Agency) Funds:**

Garnishment Fund	35,229
Cash Bond and Forfeitures Fund	165,166
Sales and Seizure Fund	<u>1,735</u>
Total fiduciary funds	<u>202,130</u>

Total all funds	<u>\$ 322,296</u>
-----------------	-------------------

These deposits are stated at cost, which approximates market. Under state law, they 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. These securities are held in the name of the

**WEST MONROE CITY MARSHAL  
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**Notes to the Financial Statements**

**June 30, 2025**

pledging fiscal agent bank in a holding, or custodial bank that is mutually acceptable to both parties.

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Board does not have any deposits that fall within this category. Deposits of the Marshal are secured with insurance through FDIC and collateral pledged by its agent banks.

**(4) On-Behalf Payments**

The City provides a substantial amount of fiscal support to the Marshal for its operations. The City made on-behalf payments of \$552,299 for the Marshal for the year ended June 30, 2025, as follows:

Salaries (including sick and vacation pay)	\$ 349,095
Fringe benefits	171,631
Operating expenses	<u>31,573</u>
Total	<u><u>\$ 552,299</u></u>

**(5) Evaluation of Subsequent Events**

Subsequent events were evaluated through October 31, 2025, which is the date the financial statements were available to be issued.

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - General Fund**

**For the Year Ended June 30, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Court costs and commissions	\$ 60,000	120,000	122,447	2,447
Intergovernmental - City of West Monroe	549,126	549,126	552,299	3,173
Total revenues	<u>609,126</u>	<u>669,126</u>	<u>674,746</u>	<u>5,620</u>
<b>Expenditures:</b>				
Salaries - staff	517,846	532,846	541,226	(8,380)
Security	38,000	38,000	29,233	8,767
Other reductions	27,600	27,600	2,146	25,454
Supplies	35,480	43,980	43,257	723
Total expenditures	<u>618,926</u>	<u>642,426</u>	<u>615,862</u>	<u>26,564</u>
<b>Excess of revenues over     expenditures</b>	(9,800)	26,700	58,884	32,184
<b>Fund balance, beginning of year</b>	<u>23,020</u>	<u>23,020</u>	<u>20,928</u>	<u>2,092</u>
<b>Fund balance, end of year</b>	<u>\$ 13,220</u>	<u>49,720</u>	<u>79,812</u>	<u>\$ 34,276</u>

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Equipment and Training Fund**

**For the Year Ended June 30, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Court costs and commissions	\$ 68,000	68,000	66,709	(1,291)
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>66,709</u>	<u>(1,291)</u>
<b>Expenditures:</b>				
Equipment	16,000	16,000	15,282	718
Training	8,000	8,000	7,628	372
Fees and commissions	<u>42,500</u>	<u>42,500</u>	<u>41,926</u>	<u>574</u>
Total expenditures	<u>66,500</u>	<u>66,500</u>	<u>64,836</u>	<u>1,664</u>
<b>Excess of revenues over expenditures     expenditures</b>	<b>1,500</b>	<b>1,500</b>	<b>1,873</b>	<b>373</b>
<b>Fund balance, beginning of year</b>	<u>48,423</u>	<u>48,423</u>	<u>46,908</u>	<u>1,515</u>
<b>Fund balance, end of year</b>	<u><u>\$ 49,923</u></u>	<u><u>49,923</u></u>	<u><u>48,781</u></u>	<u><u>\$ 1,888</u></u>

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head**

**For the Year Ended June 30, 2025**

**Agency Head Name:**      William Guyton, City Marshal

	<u>Amount</u>
<b>Paid by the City of West Monroe, Louisiana:</b>	
Salary	\$       46,488
Cell phone	480
Car allowance	7,500
Benefits - insurance	8,500
Benefits - retirement	5,091
<b>Paid by the West Monroe City Marshal:</b>	
Service returns / housing evictions	43,137
Sales and seizures	4,750
Garnishments	29,032
<b>Paid by the State of Louisiana:</b>	
State supplemental pay	<u>         7,200</u>
	\$       152,178

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Justice System Funding Schedule - Collecting / Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session**

**For the Year Ended June 30, 2025**

	<b>First Six Month Period Ended 12/31/2024</b>	<b>Second Six Month Period Ended 6/30/2025</b>
<b>Cash Basis Presentation:</b>		
<b>Beginning balance of amounts collected</b>	\$ 227,703	266,545
<b>Add: Collections</b>		
Civil fees	230,915	245,495
Bond fees	17,150	25,150
Asset forfeiture / sale	2,750	2,000
Criminal court costs / fees	32,239	37,920
Subtotal collections	<u>283,054</u>	<u>310,565</u>
<b>Less: Disbursements to governments and non-profits</b>		
City of West Monroe - fines	5,576	4,790
<b>Less: Amounts retained by collecting agency</b>		
Collection fee for collecting / disbursing to others based on a percentage of collection	37,269	39,650
Bond forfeitures	-	-
<b>Less: Disbursements to individuals / 3rd party     collection or processing agencies</b>		
Bond fee refunds	16,608	12,562
Other disbursements to individuals (additional detail is not required)	184,759	229,977
Subtotal disbursements / retainage	<u>244,212</u>	<u>286,979</u>
<b>Total</b>	<u>\$ 266,545</u>	<u>290,131</u>

**WEST MONROE CITY MARSHAL  
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CITY OF WEST MONROE, LOUISIANA**

**Justice System Funding Schedule - Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session**

**For the Year Ended June 30, 2025**

	<b>First Six Month Period Ended 12/31/2024</b>	<b>Second Six Month Period Ended 6/30/2025</b>
<b>Cash Basis Presentation:</b>		
<b>Receipts from:</b>		
City of West Monroe, criminal court costs / fees	\$ <u>35,421</u>	<u>32,921</u>
<b>Total</b>	\$ <u><u>35,421</u></u>	<u><u>32,921</u></u>





Stephen M. Griffin, CPA  
Robert J. Furman, CPA

Howard P. Vollenweider, CPA  
Jessica S. Benjamin  
Racheal D. Alvey  
Michael J. Caparotta, CPA

Michael R. Choate, CPA

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American Society of Certified Public Accountants  
Society of Louisiana CPAs

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

City Marshal William Guyton  
West Monroe City Marshal,  
West Monroe, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the West Monroe City Marshal, a component unit of the City of West Monroe, Louisiana (the Marshal), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's component unit basic financial statements as listed in the table of contents and have issued our report thereon dated October 31, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Marshal's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marshal's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Phone: (985) 727-9924  
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Phone: (225) 292-7434  
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3711 Cypress St. #2  
West Monroe, LA 71291  
Phone: (318) 397-2472

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marshal's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Griffin & Furman, LLC*

October 31, 2025

West Monroe, Louisiana

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Schedule of Findings and Management's Corrective Action Plan**

**June 30, 2025**

**Summary of Audit Results:**

- 1. Type of Report Issued - Unmodified**
- 2. Internal Control Over Financial Reporting**
  - a. Significant Deficiencies - No**
  - b. Material Weaknesses - No**
- 3. Compliance and Other Matters - No**
- 4. Management Letter - Yes**

**WEST MONROE CITY MARSHAL  
A COMPONENT UNIT OF THE  
CITY OF WEST MONROE, LOUISIANA**

**Status of Prior Year Findings**

**June 30, 2025**

**Not applicable**



**City Marshal William Guyton  
West Monroe City Marshal, West Monroe, Louisiana**

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Monroe City Marshal, a component unit of the City of West Monroe, Louisiana (the Marshal), as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the Marshal's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit, we noted a matter involving compliance with wage reporting that is presented in this letter for your consideration. We do not consider this matter to be a material weakness or significant deficiency. The comment has been discussed with the appropriate members of management and is intended to improve the Marshal's compliance with payroll practices.

#### Pay Raises

During our audit, we noted that pay raises provided to the Marshal's personnel have been disbursed directly from the Marshal's office rather than being processed through the City of West Monroe's payroll system. These payments were reported to the employees via IRS Form 1099. This is not appropriate for full-time employees, who should receive all compensation through W-2 reporting. Since these payments were not processed through the City's payroll system, no payroll taxes or retirement contributions were withheld or remitted, potentially resulting in compliance issues with federal, state, and retirement system requirements. Additionally, the pay raises have not been formally documented in the employees' personnel files.

The Marshal's office should provide the City with detailed documentation of all supplemental pay issued to Marshal personnel. This should be processed through the City's payroll system to ensure proper tax withholdings and retirement contributions. The City can bill the Marshal's office for the gross amount of these supplemental wages, including the employer's share of taxes and retirement, to facilitate reimbursement. Additionally, all pay adjustments must be documented in personnel files, including the effective date, amount, and justification for the adjustment. Going forward, no full-time employee should receive a 1099 for compensation. All payments should be processed through the City's payroll system.

**We will review the status of this comment during our next audit engagement and will be pleased to discuss this with the Marshal's management at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.**

*Griffin & Furman, LLC*

**October 31, 2025**

**West Monroe, Louisiana**

2303-B North Seventh Street  
West Monroe, LA 71291-5254



(318) 396-6107  
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**City of West Monroe**  
**William M. Guyton**  
**City Marshal**

October 31, 2025

Griffin & Furman, LLC  
3711 Cypress St. #2  
West Monroe, Louisiana 71291

Dear Griffin & Furman, LLC:

We have received and reviewed your management letter in connection with the audit of the financial statements of City Marshal of West Monroe for the fiscal year ended June 30, 2025. Presented below is management's responses to findings and recommendations included in your letter. Management is committed to maintaining strong internal controls and ensuring compliance with applicable accounting standards and policies.

**Finding – Pay Raises**

**Auditor's Comment:**

During the audit it was noted that pay raises provided to the Marshal's personnel were being disbursed directly from the Marshal's office rather than being processed through the City of West Monroe's payroll system. These payments were reported to the employees via IRS Form 1099. Additionally, the pay raises were not formally documented in the employees' personnel files.

**Management's Response:**

Management acknowledges the finding and concurs with the auditor's recommendation. The raises were given and administered internally due to the fluctuating nature of the monies available to continue the pay increase. This depends solely on the monthly income provided from criminal fees collected for the city by our office.

**Corrective Action Plan:**

Management has taken or will take the following corrective actions:

Each pay raise will be documented, signed by the Marshal and placed in the employee's personnel file in our office as well as with HR for the city. The money will be sent each month to the city's clerk and or payroll department to be added to the employee's payroll check and the correct withholdings held out by the city and included on the employee's annual W2.

Responsible Party: Administrator of the Marshal's Office Special Funds Accounts

Anticipated Completion Date: By December 31, 2025

**Conclusion:**

We value the observations and recommendations provided in your management letter and remain committed to addressing each matter promptly and effectively. We believe the corrective actions described above will strengthen our internal control environment and enhance the efficiency of our financial operations.

Thank you for your continued assistance during the audit process.

Sincerely,

William M. Guyton  
Marshal, City of West Monroe



INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the West Monroe City Marshal William Guyton (the Marshal) and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Marshal's management is responsible for those C/C areas identified in the SAUPs.

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 C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA 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:

***Bank Reconciliations***

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- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged)



- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

***Finding: Procedures performed without exception.***

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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. 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 those C/C areas identified in the SAUPs, 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 LLA as a public document.

***Griffin & Furman, LLC***

**October 31, 2025**

**West Monroe, Louisiana**