CITY COURT OF MARKSVILLE

FINANCIAL STATEMENTS

JUNE 30, 2019

DUCOTE & COMPANY
Certified Public Accountants
219 North Washington Street
P. O. Box 309
Marksville, Louisiana 71351

CITY COURT OF MARKSVILLE
MARKSVILLE, LOUISIANA
June 30, 2019

Table of Contents

	Page No.
Independent Accountants' Review Report	1-2
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet – Governmental Fund	8
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	10
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	11
Statement of Fiduciary Net Assets	12
Notes to the Financial Statements	13-30
Required Supplementary Information	
Schedule of Employer's Share of Net Pension Liability	32
Schedule of Employer's Contributions of Net Pension Liability	33
Notes to Required Supplementary Information	34
Other Information	
Schedule of Current Year Finding and Response	36
Independent Accountants' Report on Applying Agreed Upon Procedures	37-40
Louisiana Attestation Questionnaire	41-43

Ducote & Company
Certified Public Accountants

Aloysia C. Ducote, CPA, PC
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Honorable Angelo J. Piazza, III
Judge
City Court of Marksville
Marksville, Louisiana

We have reviewed the accompanying financial statements of the governmental and fiduciary activities of the City Court of Marksville, a component unit of the City of Marksville, Louisiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements. A review includes primarily applying analytical procedures to the management's financial data and making inquiries of the management of the City Court of Marksville. 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 express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' 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. 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.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

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Required Supplementary Information

Accounting principles generally accepted in the United States of America required that schedules concerning net pension liability (asset) and pension contributions on pages 32-34 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the representation of management. We have not audited or reviewed such supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has omitted the management's discussion and analysis, information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements were not affected by this missing information.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
December 17, 2019

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BASIC FINANCIAL STATEMENTS

GOVERNMENT WIDE FINANCIAL STATEMENTS

CITY COURT OF MARKSVILLE
Marksville, Louisiana

STATEMENT OF NET POSITION

June 30, 2019

	GOVERNMENTAL ACTIVITY
ASSETS	
Cash	$24,157
Intergovernmental receivables	4,512
Property and equipment (net of accumulated depreciation)	3,802
Total Assets	32,471
DEFERRED OUTLFOWS OF RESOURCES	26,881
LIABILITIE	
Accounts payable	313
Accrued liabilities	5,242
Pension liability	94,047
Total Liabilities	99,602
DEFERRED INFLOWS OF RESOURCES	1,055
NET POSITION	
Investment in capital assets, net of related debt	3,802
Unrestricted	(45,107)
Total Net Position	($41,305)

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

STATEMENT OF ACTIVITIES
For the Twelve months Ended June 30, 2019

FUNCTIONS/PROGRAMS	Expenses	Program Operating Grants	Net (Expenses) Revenues
Governmental Activities			
General Government			
Insurance	$4,341	$5,151	$810
Professional fees	30,385	$36,051	$5,666
Operating services	167,211	$198,393	$31,182
Facilities maintenance	3,444	$4,086	$642
Depreciation	3,967	$4,707	$740
TOTAL GOVERNMENTAL ACTIVITIES	209,348	248,388	$39,040
Changes in net position			39,040
Net position - beginning of year			(80,345)
Net position - end of year			($41,305)

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Balance Sheet
Governmental Funds
June 30, 2019

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	Total Governmental Funds
ASSETS				
Cash	$4,948	$17,338	$1,871	$24,157
Due from other govt units	0	4,512	0	4,512
Total Assets	$4,948	$21,850	$1,871	$28,669
LIABILITIES				
Liabilities:				
Accounts payable	$0	$313	$0	$313
Accrued liabilities	0	4,717	525	5,242
Total liabilities	0	5,030	525	5,555
EQUITY AND OTHER CREDITS				
Fund balance, restricted	4,948	16,820	1,346	23,114
	4,948	16,820	1,346	23,114
Total Liabilities and Fund Balance	$4,948	$21,850	$1,871	$28,669

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
To the Statement of Net Position
June 30, 2019

Total fund balance for the governmental fund at June 30, 2019		$23,114
Total net assets reported for the governmental activities in the statement of net assets is dfferent because:		
Capital assets used in the governmental activities are not financial resources, and therefore are not reported in the funds. These assets consist of:		
Cost of capital assets as of June 30, 2019	$28,293	
Less: accumulated depreciation as of June 30, 2019	(24,491)	3,802
Liabilities not due and payable in the current period and therefore not reported in the fund financial statements at June 30, 2019:		
Deferred outflows of resources	26,881	
Deferred inflows of resources	(1,055)	
Net pension liability	(94,047)	(68,221)
Net position at June 30, 2019		($41,305)

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Fund Type For the Twelve months Ended June 30, 2019

	Civil Court Maintenance	Criminal Court Operating	City Court Marshal	Totals
REVENUES				
Bonds, fines & court costs	$5,693	$211,159	$31,536	$248,388
Total revenues	5,693	211,159	31,536	248,388
EXPENDITURES				
General government				
Insurance	0	4,341	0	4,341
Bank service charge	12	17	12	41
Citation service	0	0	0	0
Office and postage	1,285	11,804	365	13,454
Salaries and related benefits	0	167,716	28,213	195,929
Contract labor	0	1,080	0	1,080
Dues and subscriptions	0	690	28	718
Fuel and oil	0	0	1,910	1,910
Miscellaneous	21	0	33	54
Repairs and maintenace	0	3,186	258	3,444
Rental expense	0	811	0	811
Professional development	0	1,393	0	1,393
Professional fees	1,500	28,035	850	30,385
Remittance to criminal court	0	0	0	0
Utilities and telephone	19	2,386	799	3,204
Transfer to ward marshall	0	0	0	0
Travel	0	0	0	0
Uniforms	0	241	46	287
Capital outlay	0	998	0	998
Total expenditures	2,836	222,698	32,513	258,048
Excess (deficiency) of revenues over expenditures	2,857	(11,539)	(977)	(9,660)
Fund balance, beginning of year	2,092	28,359	2,323	32,774
Fund balance, end of year	$4,949	$16,820	$1,346	$23,114

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Twelve Months Ended June 30, 2019

Total net changes in fund balance at June 30, 2019, per the Statement of Revenues, Expenditures and Changes in Fund Balance		($9,660)
The change in net assets reported for governmental activities in the statement of activities is dfferent because		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays during the year ended June 30, 2019	998	
Depreciation expense for the year ended June 30, 2019	(3,967)	(2,969)
Implementation of GASB 68 (revenue less expense)		51,670
Total changes in net position at June 30, 2019 per Statement of Activities		$39,040

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Statement of Fiduciary Net Assets
Fiduciary Fund
June 30, 2019

	Agency Funds
ASSETS	
Cash	$22,627
Accounts receivable	422
Due from other governmental units	490
Total Assets	$23,538
LIABILITIES	
Accounts payable	$7,325
Due to other governmental units	6,609
Payroll taxes payable	1,065
Advance deposits payable	8,539
Total liabilities	$23,538

The accompanying notes are an integral part of this financial statement.

CITY COURT OF MARKSVILLE

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

INTRODUCTION

The City Court of Marksville (the "City Court") was created under the authority of Chapter 24 of Title 13 of the Louisiana Revised Statues (LRS).The statutes provide for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure and compensation of the judge, clerk, and marshal or constable of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LRS 13:1894, is limited to the trial of offenses committed within its territorial jurisdiction that are not punishable by imprisonment at hard labor, including the trial of cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants or arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by LRS 13:1891, is provided in the applicable provision of the Louisiana Code of Civil Procedure.

The city judge, as provided by LRS 13:1872, is elected for a term of six years and, except as otherwise provided in LRS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Avoyelles Parish Police Jury. As provided by LRS 13:1879, the city court clerk is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for maintain the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LRS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in LRS 13:1883. The marshal is the executive officer of the court and executes the orders and mandates of the court, makes arrest and preserved the peace.

The City Court has special provisions that are enumerated under LRS 13:2488.51-59. These statues govern the court's rules of conduct, salary and city judge's fees, salaries of the marshal and clerk, collection of fines, forfeitures, penalties and costs, and cost of criminal matters.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

A. FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City Court of Marksville or if City Court of Marksville is considered a component unit of another entity 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

A. FINANCIAL REPORTING ENTITY (continued)

This criteria includes:

1) Appointing a voting majority of an organization's governing body, and
   a) The ability 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 municipality.
2) Organizations for which the municipality does not appoint a voting majority but are fiscally dependent on the municipality.
3) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

The City Court of Marksville is a potential component unit of the City of Marksville, Louisiana. However, the City Court of Marksville is a separate reportable entity from the City of Marksville. The City Court is staffed by an independently elected city judge who appoints/hires City Court staff. Although the City of Marksville does provide facilities and some of the City Court financing, no control is exercised over its operations.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The government wide fund financial statements report the information on all of the non-fiduciary activities of the City Court of Marksville. Governmental activities are normally supported by fees, fines, and assessments which are reported separately from the business-type activities, which relay to a significant extent on fees and user charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include fees, fines, and assessments authorized for collection by the City Court.

The government wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

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 collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

C. FUND ACCOUNTING

The accounts of the City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are to be controlled

GOVERNMENTAL FUNDS

Governmental funds account for all or most of the City Court of Marksville's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes

Fiduciary Funds

Agency Fund

The agency fund accounts for assets held by the City Court in a custodial capacity. The agency funds are custodial in natures (assets equal liabilities) and do not involve measurement of results of operations.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund, 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of City Court operations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

The amounts reflected in the special revenue 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 City Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Revenues are recognized when they become measurable and available are net current assets.
Expenditures - Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)
The Statement of Net Assets and the Statement of Activities display information about the fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. 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.*

Program Revenues - Program revenues included in the column labeled Statement of Activities are derived directly from persons subject to court fines and costs as users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the City Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the City Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

F. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at the fair market value at the time of the donation. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Machinery and equipment	5-7 years

G. COMPENSATED ABSENCES

The City Court has no specific policy relating to compensated absences. Employees are granted ten (10) days of vacation annually, and any amounts not used lapse at year end. The compensated absences at June 30, 2019 are immaterial to the financial statements and are therefore not accrued at June 30, 2019.

H. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and the payment of principle and interest are reported as expenditures.

I. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

J. EQUITY CLASSIFICATIONS

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

Investment in capital assets – consists of capital assets including restricted assets, net of accumulated depreciation

Restricted net assets- consists of net assets restricted for City Court activities.

Unrestricted – consists of net assets not restricted for any purpose.

K. GOVERNMENTAL FUND BALANCES

In the governmental fund financial statements, fund balances are classified as follows:

Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balances – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.

Committed fund balance – amounts that can be used only for specific purposes determined as defined through ordinances or resolutions approved by the City of Marksville or changes in Louisiana law.

Assigned fund balance – amounts that are constrained by the City Court's intent that they will be used for specific purpose.

Unassigned fund balance - all other amounts not included in the other spendable classifications.

NOTE 2. CASH AND CASH EQUIVALENTS

At June 30, 2019, the City Court has cash and cash equivalents (book balances) as follows:

Demand Deposits	$46,784
Total	$46,784

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

NOTE 2. CASH AND CASH EQUIVALENTS (continued)

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

Custodial Credit Risk: is the risk that in the event of a bank failure, the government's deposits may not be returned to it. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. It is the entity's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance.

The entity's deposits are categorized to give an indication of the level of risk assumed by the entity at fiscal year-end. The categories are described as follows:

- Category 1 – Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2 – Collateralized with securities held by the pledging financial institutions' trust department or agent in the entity's name.
- Category 3 – Uncollateralized

At June 30, 2019, City Court had $74,804 respectively, in deposits (collected bank balances):

Depository Account	Bank Balance
Insured	$74,804
Collateralized:	
Collateral held by pledging bank's trust department, not in the Port Commission's name	0
Uninsured and collateralized	0
Total Deposits	$74,804

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, LA R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Court that the fiscal agent has failed to pay deposited funds upon demand. The funds on deposit shall be collateralized an amount at all times equal to 100% by pledged "approved securities" as specified by LA R.S. 39:1225, as amended, to protect the funds of the City Court of Marksville. The City Court of Marksville does not have a formal written policy for custodial credit risk.

NOTE 3. CAPITAL ASSETS

A summary of changes in general fixed assets for the twelve months ended June 30, 2019 is as follows:

	Balance 86/30/2018	Additons	Deletions	Balance 6/30/2019
Capital assets being depreciated:				
Equipment	$27,295	$998	$0	$28,293
	27,295	998	0	28,293
Accumulated depreciation	(20,524)	($3,967)	$0	(24,491)
	$6,771			$3,802

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Machinery and equipment	5-7 years

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

The City Judge for the City Court of Marksville is eligible to participate in the Louisiana State Employees Retirement System. The system is a multiple-employer (cost sharing), public employee retirement systems (PERS), controlled and administered by a separate board of trustees.

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

General Information about the LASERS Pension Plan

Plan Description

The City Judge of the City of Marksville is provided with pension benefits through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement: The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lessor of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

Deferred Retirement Benefits: The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

Disability Benefits: All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees. For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

Survivor's Benefits: Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

Permanent Benefit Increases/Cost-of-Living Adjustments: As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers.

The rates in effect during the year ended June 30, 2018 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate
Regular Employees and Appellate Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37.9%
Post Act 75 (hired after 6/30/2006)	Open	8.0%	37.9%
Optional Retirement Plan (ORP)			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37.9%
Post Act 75 (hired after 6/30/2006)	Closed	8.0%	37.9%
Legislators	Closed	11.5%	41.7%
Special Legislative Employees	Closed	9.5%	43.7%
Judges hired before 1/1/2011	Closed	11.5%	40.1%
Judges hired after 12/31/2010	Closed	13.0%	39.6%
Judges hired after 6/30/2015	Open	13.0%	39.6%
Corrections Primary	Closed	9.0%	33.2%
Corrections Secondary	Closed	9.0%	37.6%
Wildlife Agents	Closed	9.5%	46.6%
Peace Officers	Closed	9.0%	36.7%
Alcohol Tobacco Control	Closed	9.0%	32.7%
Bridge Police	Closed	8.5%	36.5%
Hazardous Duty	Open	9.5%	38.3%

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

The agency's contractually required composite contribution rate for the year ended June 30, 2019 was 40.1% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Agency were $21,776 for the year ended June 30, 2019.

Per information provided in the annual audit of LASERS for the year ended June 30, 2018, the deferred inflows or deferred outflows of resources resulting from changes in the employer's proportionate share of the total deferred outflows, total deferred inflows and net pension liability, since the prior measurement date and its resulting amortization is not reported in the pension schedules. As a result, the information presented, based on the audited LASERS pension schedules, does not reflect all activity to be reported in the total deferred outflows of resources and total deferred inflows of resources.

At June 30, 2019, the Employer reported a liability of $94,047 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Agency's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Agency's proportion was .00138%. For the year ended June 30, 2019, the Agency recognized pension expense of $21,776 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

At June 30, 2019, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	0	1,055
Net difference between projected and actual earnings on pension plan investments	1,219	0
Changes of assumptions	957	
Changes in proportion and differences between:		
District contributions and proportionate share of contributions	2,929	0
District contributions subsequent to the measurement date	21,776	0
Balances, June 30, 2019	$26,881	$1,055

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:	
2019	$2,670
2020	$1,094
2021	($2,298)
2022	($344)

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years.
Investment Rate of Return	7.65% per annum, net of investment expenses
Inflation Rate	2.75% per annum.
Mortality	**Non-disabled members** - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. **Disabled members** – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.
Salary Increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:

Member Type	Lower Range	Upper Range
Regular	3.8%	12.8%
Judges	2.8%	5.3%
Corrections	3.4%	14.3%
Hazardous Duty	3.4%	14.3%
Wildlife	3.4%	14.3%

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return[1]
Cash	-0.48%
Domestic equity	4.31%
International equity	5.26%
Domestic Fixed Income	1.49%
International Fixed Income	2.23%
Alternative Investments	7.67%
Global Asset Allocation	4.96%
Total	5.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 4. PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.65%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.65%) or one percentage-point higher (8.65%) than the current rate:

	1.0% Decrease (6.65%)	Current Discount Rate (7.65%)	1.0% Increase (8.65%)
Employer's proportionate share of the net pension liability	$118,693	$94,047	$72,820

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2018 Comprehensive Annual Financial Report at www.lasersonline.org

NOTE 5. LITIGATION AND CONTINGENCIES

As of June 30, 2019, the City Court of Marksville was not involved in any litigation that would materially affect the financial statements.

NOTE 6. SUBSEQUENT EVENTS

Subsequent events were evaluation through December 17, 2019, which is the date the financial statements were available to be issued. There are no subsequent events to disclose.

NOTE 7. ACT 706 – SCHEDULE OF COMPENSATION, REIMBURSEMENTS, AND OTHER PAYMENTS TO THE AGENCY HEAD

Under Act 706, the City Court of Marksville is required to disclose the compensation, reimbursements, benefits and other payments made to the agency head. The following is a schedule of payments made to Judge Angelo Piazza, III, for the year ended June 30, 2019:

Agency Head: Angelo Piazza III, Judge

Purpose	Amount
Salary	$54,305
Retirement benefits	21,776
Professional dues	200
Professional development	888
	$77,169

OTHER REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF MARKSVILLE

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABIITY

FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

Year Ended June 30,	Employer Proportion Of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2015	.000319%	$199,592	$57,420	366.3%	62.7%
2016	.000319%	$137,254	$51,041	426.2%	57.7%
2017	.002880%	$226,311	$46,363	388.3%	62.5%
2018	.000197%	$138,665	$42,855	365.9%	64.3%
2019	.001380%	$94,047	$54,305	173.2%	57.3 %

*The amounts presented have a measurement date of June 30th of the previous year

This schedule is intended to show information for 10 years. Additional years will be displayed as them become available.

See independent accountants' review report.

CITY COURT OF MARKSVILLE

SCHEDULE OF EMPLOYER CONTRIBUTIONS OF NET PENSION LIABIITY

FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

Year Ended June 30,	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employers Covered Employee Payroll	Contribution as a % of Covered Employee Payroll
2015	$23,829	$23,829	$0	$57,420	41.5%
2016	$19,446	$19,446	$0	$51,041	38.10%
2017	$17,618	$17,618	$0	$46,363	38.00%
2018	$17,185	$17,185	$0	$42,855	40.10%
2019	$21,776	$21,776	$0	$54,305	40.10%

This schedule is intended to show information for 10 years. Additional years will be displayed as them become available.

See independent accountants' review report.

CITY COURT OF MARKSVILLE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

NOTE 1 - PENSION PLAN

Changes of Assumptions - Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

OTHER INFORMATION

CITY COURT OF MARKSVILLE

SCHEDULE OF FINDINGS AND RESPONSE

FOR THE YEAR ENDED JUNE 30, 2019

2019-01 **Expenditure coded to the incorrect general ledger account**

Condition: During testing of six disbursements for proper general ledger and fund coding and proper authorization of expenditure, per agreed-upon procedures, it was noted that one expenditure was coded to the incorrect general ledger account.

Criteria: Proper accounting and reporting requires that all disbursements be properly coded with respect to fund and general ledger account.

Cause: Contract accountant incorrectly coded an expenditure and the management of the Court did not properly review the general ledger accounting prepared by the contract accountant.

Potential Effect: Financial reports do not properly reflect activity of the Court.

Recommendation: Management should indicate proper general ledger code on the expenditure documentation and should review monthly financials and general ledger prepared by the contract accountant.

Response: Management will code expenditures and implement a review process to scan the general ledger prepared by the contact accounting for potential coding errors.

Ducote & Company
Certified Public Accountants

Aloysia C. Ducote, CPA, PC
Joan S. Ducote, CPA, PC
Hope J. Gagnard, CPA, PC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Angelo J. Piazza, III
Judge
City Court of Marksville
Marksville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the City Court of Marksville and the Legislative Auditor, State of Louisiana, (the specified parties), on the City Court's compliance with certain and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2019 as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide. The Court's management is responsible for its financial records and compliance with applicable laws and regulations.

The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested for any other purpose.

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding $30,000, or public works exceeding $157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (RS) 39:1551-39:1755 (the state procurement code) or RS 38:2211-2296 (the public bid laws), whichever is applicable, and report whether the expenditures were made in accordance with these laws

No expenditures were made during the twelve months ended June 30, 2019 for materials and supplies exceeding $30,000, or public works exceeding $157,700.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the ethics law), and a list of outside business interests of all Fund members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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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 employee's names appear on both lists obtained in Procedures 2 and 3 above.

None of the employees included on the list of employees provided by management per procedure (3) appeared on the list provided by management in 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.

Management provided us with the required lists and no duplicate vendors were noted on both lists. None of the businesses of employee and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

LRS-RS 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets.

7. Trace the budget adoption and amendments (if any) to the minutes.

Not applicable – See response to agreed-upon procedures (6) above.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

Not applicable – See response to agreed-upon procedures (6) above.

ACCOUNTING AND REPORTING

9. Obtain a list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

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(a) Report whether the six disbursements agree to the amount and payee in the supporting documentation.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All six were coded to the proper fund. One of the six payments was coded to the incorrect general ledger account. All others were coded to the proper general ledger account.

See Current Year Finding 2019-01

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

All six of the payments were properly approved and signed.

MEETINGS

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meetings law) and report whether there were any exceptions

Not applicable - The City Court of does not hold public meetings or maintain minute books.

DEBT

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

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

12. Obtain a 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.

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An inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

STATE AUDIT LAW

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

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

14. Inquire of management and report whether the agency (1) entered into any contracts that utilized the state funds as defined in R.S. 39:72.1A (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).

Management represented that the Court was in compliance with RS 24:513 (the audit law). Management further represented that the Court did not enter into any contract that utilized state funds as defined in RS 39:75.1A(2) while not in compliance with RS 24:513, the audit law.

PRIOR COMMENTS AND RECOMMENDATIONS

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

Our prior report, dated December 14, 2018, did not include any comments and/or unresolved matters.

We were not engaged to perform, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Court of Marksville and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Ducote & Company
Certified Public Accountants
Marksville, Louisiana
December 17, 2019

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City Court of Marksville

P. O. Box 429 Marksville, Louisiana 71351

LOUISIANA ATTESTATION QUESTIONNAIRE

December 17, 2019

Ducote & Company
Certified Public Accountants
P. O. Box 309
Marksville, Louisiana 71351

In connection with your compilation of our financial statements as of June 30, 2019 and for the twelve months then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 17, 2019.

PUBLIC BID LAW
It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [ ]

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES
It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No [ ]

BUDGETING
We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [X] No [ ]

ACCOUNTING AND REPORTING
All non-exempt government records are available as a public record and have been retained for at least three years, as requires by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92 as applicable.

Yes [X] No [ ]

We have had our financial statements audited or compiled in accordance with LSA- RS 24:513.

Yes [X] No [ ]

MEETINGS
We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No [ ]

DEBT
It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [X] No [ ]

ADVANCES AND BONUSES

It is true we have not advanced wages or salaries to employees or paid bonuses in violation or Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Honorable Angelo J. Piazza, III, Judge