

NEW IBERIA CITY MARSHAL

(A Component Unit of the City of New Iberia, Louisiana)

New Iberia, Louisiana

Compiled Financial Statements

As of and for the Year Ended June 30, 2018

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
New Iberia, Louisiana

Annual Financial Statements

As of and for the Year Ended June 30, 2018

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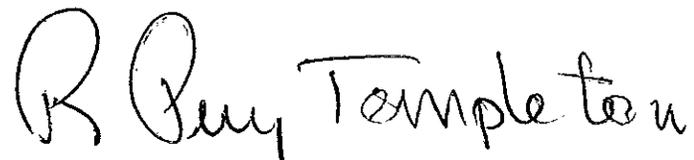
MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA CPA'S

Honorable Jay Garzotto
New Iberia City Marshal (Interim)
New Iberia, LA

Management is responsible for the accompanying financial statements of the governmental activities of New Iberia City Marshal, a component unit of the City of New Iberia, Louisiana, as of and for the year ended June 30, 2018, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted the management's discussion and analysis information and budgetary comparison supplementary 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 be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head 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. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.



New Iberia, LA
April 29, 2019

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
Balance Sheet – All Governmental Fund Types and Account Groups
For the Year ended June 30, 2018

	<u>Governmental Fund Type General</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS AND OTHER DEBITS			
Due from City Court of New Iberia	\$ 1,045	\$ -	\$ 1,045
Equipment, furniture and fixtures	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Other Debits	<u>\$ 1,045</u>	<u>\$ -</u>	<u>\$ 1,045</u>
LIABILITIES			
Cash Overdraft	1,820	-	1,820
Accounts Payable	<u>2,834</u>	<u>-</u>	<u>2,834</u>
Total Current Liabilities	<u>4,654</u>	<u>-</u>	<u>4,654</u>
FUND BALANCE			
Unassigned	<u>(3,609)</u>	<u>-</u>	<u>(3,609)</u>
Investment in general fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>(3,609)</u>	<u>-</u>	<u>(3,609)</u>
Total Liabilities and Fund Balance	<u>\$ 1,045</u>	<u>\$ -</u>	<u>\$ 1,045</u>

See accompanying notes and accountant's compilation report.

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
Statement of Revenues, Expenditures,
and Changes in Fund Balances – Governmental Fund
For the Year Ended June 30, 2018

REVENUES	
Service Fees	\$ 29,880
Intergovernmental	
On Behalf Payments	<u>67,209</u>
Total Revenue	<u>\$ 97,089</u>
EXPENDITURES	
Capital Outlay	-
Current	
Automobile Expense	5,724
Outside Services	37,550
Marshal's Salary	46,801
Marshal's Retirement and Benefits	20,408
Office Expenses	690
Legal & Accounting Costs	3,740
Dues, Meetings, & Insurance	20
Other Miscellaneous Costs	<u>1,284</u>
Total Expenditures	<u>116,217</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(19,128)
FUND BALANCE, BEGINNING OF YEAR	<u>15,519</u>
FUND BALANCE, END OF YEAR	<u>\$ (3,609)</u>

See accompanying notes and accountant's compilation report.

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
New Iberia, Louisiana
Compensation, Benefits, and Other Payments to the
Agency Head
As of and for the Year Ended June 30, 2018

Agency Head Name: Honorable Victor Delcambre, Marshal

Base salary, including state supplemental	\$ 46,801
Benefits – insurance	7,340
Benefits – retirement	13,068
Civil Fees (paid by the city)	16,096
Garnishments	<u>16,823</u>
 Total	 <u>\$ 100,128</u>

See accountant's compilation report.

NEW IBERIA CITY MARSHAL
New Iberia, Louisiana
Schedule of Findings, and Management's Corrective Action Plan
For the Year Ended June 30, 2018

2018-01 Failure to Issue Timely Financial Statements

Conditions:

The New Iberia City Marshal failed to issue timely Financial Statements as required by Louisiana Revised Statue 24:513.

Criteria:

Louisiana Revised Statue 24:513 sets forth laws regarding the completion and release of Financial Statements within six months of year end. The report was released subsequent to that due date.

Cause:

The condition results in a failure to comply with the state laws regarding timely issuance of financial statements.

Recommendation:

I recommend that the New Iberia City Marshal implement a monitoring system to monitor the progress of release of its financial statements.

Management Corrective Action Plan:

The failure to complete and release the New Iberia City Marshal's Financial Statements is primarily due to the untimely death of the New Iberia City Marshal. The New Iberia City Marshal is adopting a corrective action plan and has established a monitoring system to monitor the completion and timely release of its financial statements.

NEW IBERIA CITY MARSHAL
New Iberia, Louisiana
Schedule of Findings, and Management's Corrective Action Plan
For the Year Ended June 30, 2018

2018-02 Failure to Adopt a Budget

Conditions:

The New Iberia City Marshal failed to prepare a budget required by the Louisiana Local Government Budget Act (Louisiana Revised Statute 39:1301-1315).

Criteria:

The Louisiana Local Government Budget Act sets forth laws regarding the preparation of a budget. A budget was not prepared.

Cause:

The condition results in a failure to comply with the state laws regarding the preparation of a budget.

Recommendation:

I recommend that the New Iberia City Marshal properly prepare and adopt a budget as required by the Louisiana Local Government Budget Act.

Management Corrective Action Plan:

The New Iberia City Marshal is now properly preparing and adopting a budget as required by the Louisiana Local Government Budget Act.