

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Annual Financial Statements

June 30, 2019

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal Newton
Springhill, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and fiduciary fund of the Ward 2 Marshal of Webster Parish, a component unit of the City of Springhill, Louisiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquires of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

Accountant's Responsibility

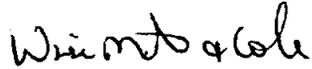
Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether 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.

Accountant's Conclusion

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

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basis financial statements. 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.



Minden, LA
December 27, 2019

BASIC FINANCIAL STATEMENTS

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Statement of Net Position
June 30, 2019

	<u>Governmental Fund Type</u>	
	<u>Special Revenue Fund</u>	
ASSETS		
Cash	\$	25,529
Account Receivable		100
Total assets	\$	<u>25,629</u>
LIABILITIES		
Liabilities:		
Accounts, salaries, and other payables	\$	3,048
Total liabilities	\$	<u>3,048</u>
NET POSITION		
Unrestricted	\$	<u>22,581</u>
Total net position	\$	<u>22,581</u>

See accompanying notes and independent accountants' review report.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Statement of Activities
For the year ended June 30, 2019

	Governmental Activities: <hr/> Net (Expense)/ Revenue <hr/>
Governmental activities:	
Expenses:	
Judicial	
Salaries, Fees Paid and Benefits	\$ (92,565)
Office Expenses	(688)
All other	<u>(5,278)</u>
 Total Expenses	 \$ <u>(98,531)</u>
 Program Revenues:	
Court Costs and Fees	\$ 27,262
Operating Grants and Contributions	71,806
Other financing sources (uses)	
Transfers	<u>500</u>
 Total Program Revenues	 \$ <u>99,568</u>
 Net Program Revenues (Expenses)	 \$ 1,037
 Net position - beginning	 <u>21,544</u>
 Net position - ending	 <u>\$ 22,581</u>

See accompanying notes and independent accountants' review report.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Balance Sheet - Governmental Fund
June 30, 2019

	<u>Special Revenue Fund</u>
ASSETS	
Cash and cash equivalents	\$ 25,529
Account Receivable	<u>100</u>
Total assets	<u>\$ 25,629</u>
LIABILITIES & FUND EQUITY	
Liabilities:	
Transfer of Funds	\$ 3
Accounts payable	<u>3,045</u>
Total liabilities	<u>\$ 3,048</u>
Fund Equity:	
Fund Balance	
Unassigned	<u>\$ 22,581</u>
Total fund equity	<u>\$ 22,581</u>
Total liabilities and fund equity	<u>\$ 25,629</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ <u>22,581</u>
Net Position of Governmental Activities (Statement A)	\$ <u><u>22,581</u></u>

See accompanying notes and independent accountants' review report.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended June 30, 2019

	Special Revenue Fund
Revenues:	
Civil Fees	\$ 27,262
Intergovernmental - On-Behalf Receipts	71,806
Total revenues	\$ 99,068
Expenditures:	
Salaries, Fees Paid and Benefits	\$ 92,565
Supplies, Postage & Telephone	688
All other	5,278
Total expenditures	\$ 98,531
Excess of revenues over expenditures	\$ 537
Other Financing Sources (Uses):	
Transfers in	\$ 500
Total other financing sources and uses	\$ 500
Net change in fund balance	\$ 1,037
Fund balance at beginning of year	21,544
Fund balance at end of year	\$ 22,581

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

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

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	<u>\$ 1,037</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 1,037</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Combining Statement of Fiduciary Net Position
June 30, 2019

	<u>Garnishment Fund</u>
ASSETS	
Cash	\$ <u>10,722</u>
TOTAL ASSETS	<u>\$ 10,722</u>
LIABILITIES	
Due to others	\$ <u>10,722</u>
TOTAL LIABILITIES	<u>\$ 10,722</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
 Fiduciary Fund Type-Agency Funds
 Statement of Changes in Fiduciary Net Position
 June 30, 2019

	<u>Garnishment Fund</u>
Additions:	
Interest Earned	\$ 14
Garnishments received - net of refunds	<u>143,937</u>
Total additions	<u>\$ 143,951</u>
Deductions:	
Costs and fees to others	\$ 11,607
Court Fees	35,044
Garnishments paid - net of fees	94,649
Other	<u>2,554</u>
Total deductions	<u>\$ 143,854</u>
Income (Loss) before tranfers:	\$ 97
Transfers out	<u>\$ (500)</u>
Change in net position	\$ (403)
Net position - beginning of year	<u>11,125</u>
Net position - end of year	<u><u>\$ 10,722</u></u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2019

Note 1- Summary of Significant Accounting Policies

The Special Revenue Fund of the Ward 2 Marshal of Webster Parish (the "Marshal") was created to account for revenues received from carrying out the mandates of the Springhill City Court.

The accounting and reporting policies of the Ward 2 Marshal of Webster Parish conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517.

A. Financial Reporting Entity

For reporting purposes, the City of Springhill, Louisiana, serves as the financial reporting entity for both the municipality (City of Springhill) and for the Springhill City Court System. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor and City Council of the City of Springhill), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No.14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Springhill for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City governing authority (Mayor and City Council) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City and the potential component unit.
4. Imposition of will by the City on the potential component unit.
5. Financial benefit/burden relationship between the City and the potential component unit.

City Management has elected not to include the Ward 2 Marshal of Webster Parish in the financial statements of the City of Springhill. The funds of the Ward 2 Marshal of Webster Parish will be presented in separate financial statements for the year ended June 30, 2019.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA

Notes to Financial Statements
As of and for the year ended June 30, 2019

B. Basis of Presentation

Basic Financial Statements - Government-Wide Statements

The Marshal's basic financial statements include both government-wide (reporting the Marshal as a whole) and fund financial statements (reporting the Marshal's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. There were no activities of the Marshal categorized as a business type activity.

In the government-wide Statement of Net Assets, the governmental activity column is presented on a consolidated basis.

The government-wide Statement of Activities reports both the gross and net cost of the Marshal's function. The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (interest and investment earnings, etc).

The Marshal does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net assets resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the Marshal are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The Marshal uses the following fund types:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and

balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Marshal:

- 1) The Special Revenue Fund is the general operating fund of the Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2019

- 2) The Garnishment Fund is a fiduciary fund used to keep track monies received on behalf of other agencies that are then paid out to those agencies.

As of June 30, 2019, these were the only funds of the Ward 2 Marshal of Webster Parish.

C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Revenues of the Marshal consist principally of fines and fees for services relating to court filings. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

2. Modified Accrual

The governmental funds financial statements are presented on 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 that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough then after to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Depreciation is not recognized in the Governmental Fund Financial Statements.

D. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on a straight line basis over the following estimated useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment Office	5 to 10 years
Improvements	20 years

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA

Notes to Financial Statements
As of and for the year ended June 30, 2019

As of June 30, 2019, the Springhill Ward Marshal had no capital assets.

E. Budgets and Budgetary Accounting

The final budget for the Special Revenue Fund for the Marshal, prepared on the cash basis of accounting, was adopted by the Marshal on July 1, 2018, for the fiscal year ended June 30, 2019.

F. Accumulated Unpaid Vacation and Sick Pay

The Ward 2 Marshal of Webster Parish does not have a formal vacation or sick leave policy.

G. 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 contingent 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.

H. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. At June 30, 2019, the Marshal had no outstanding debt.

I. Equity Classifications – Government-wide Statements

Net position represents the difference between assets and deferred outflows or resources less liabilities and deferred inflows of resources. The Marshal can report three categories of net position as follows:

- Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows or resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- Restricted net position - net position is considered restricted if its use is constrained to a particular purpose. Restrictions can be:
 - Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments
 - Imposed by law through constitutional provisions or enabling legislation.

Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA

Notes to Financial Statements

As of and for the year ended June 30, 2019

Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the Marshal.

When both restricted and unrestricted resources are available for use, generally it is the Marshal's policy to use restricted resources first, then unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

J. Fund Equity of Fund Financial Statements

GASB Statement No. 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable – Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily covered to cash such as inventories.

Restricted Fund Balance – Fund balance that can be spent only for specific purposes stipulated by constitution, external resource provides or through enabling legislation.

Committed Fund Balance – Fund balance that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Marshal, the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Marshal remove the 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 field have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance – Fund balance that is constrained by the Marshal's "intent" to be used for specific purposes, but are neither restricted nor committed. The Marshal and management have 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 non-spendable and are neither restricted nor committed.

Unassigned Fund Balance – Fund balance that is the residual classification for the General fund. It is also used to report negative fund balances in other governmental funds.

Minimum Fund Balance – The Marshal does not have a minimum fund balance policy.

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. The Marshal reduces committed amounts, followed by assigned amounts when an expenditure is incurred for which amounts in any of those unrestricted fund balance classifications could be used. The Marshal considers restricted or unrestricted amounts to be spent when an expenditure is

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA

Notes to Financial Statements

As of and for the year ended June 30, 2019

incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Note 2 - Deposits and Investments

For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit with maturities of 90 days or less. Investments include certificates of deposit with maturities over 90 days. Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Marshal may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2019 the carrying amount of the Marshal's Cash and Cash Equivalents and Investments totaled \$36,251, and bank balances of \$36,251, respectively. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The cash and cash equivalents were secured by FDIC by \$36,251 at June 30, 2019.

Note 3 - Retirement Commitments

The Ward 2 Marshal of Webster Parish participates in the Municipal Employees Retirement System. Contributions to the system are made by the employee, the City of Springhill, and the Webster Parish Police Jury. The Marshal's salary is paid by the City of Springhill, the Webster Parish Police Jury, and the Springhill City Court, therefore no contributions are required from the Ward Marshal's office.

Note 4 – On-Behalf Payments for Benefits

The Marshal follows Government Accounting Standards Board Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance." This standard requires the Marshal to report in the financial statements on-behalf fringe benefit payments made by the City of Springhill, Springhill City Court and the Webster Parish Police Jury.

The Marshal is not legally responsible for these benefits. Therefore, the basis for recognizing the revenue and expenditure payments is the actual payments for salaries and employee benefits made by each of the entities.

For the fiscal year ended June 30, 2019, City of Springhill, the Springhill City Court, Webster Parish Police Jury, and the State of Louisiana Supplemental Pay amounted to \$71,806.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA

Notes to Financial Statements
As of and for the year ended June 30, 2019

Note 5 – Accounting and Reporting for Pensions

Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 establishes standards of accounting and financial reporting for defined benefit pensions and defined contribution pensions provided to employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements. This Statement establishes standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments their actuarial present value, and attribute that present value to periods of employee service. For the year ended June 30, 2019, the Marshal was not subject to GASB 68 since it had no employees.

Note 6 – Subsequent Events

Subsequent events have been evaluated through the date of the report which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

SPRINGHILL WARD MARSHAL
Springhill, Louisiana

Governmental Fund Types
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the Year Ended June 30, 2019

	Special Revenue Fund			
	<u>Budgeted Amounts</u>		Cash	Variance with
	<u>Original</u>	<u>Final</u>	<u>Basis</u> <u>Actual</u>	<u>Final Budget</u> <u>Over (Under)</u>
Revenues				
Civil Fees	\$ 28,500	\$ 28,500	\$ 27,262	\$ (1,238)
Intergovernmental	80,000	80,000	71,806	(8,194)
Total Revenues	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 99,068</u>	<u>\$ (9,432)</u>
Expenditures				
Marshal's Fees of Office	\$ 80,000	\$ 80,000	\$ 71,806	\$ 8,194
Deputies & Clerical	20,000	20,000	20,837	(837)
Office Expense	2,000	2,000	670	1,330
Accounting and Reporting	2,500	2,500	3,124	(624)
All Other	3,000	3,000	1,860	1,140
Total Expenditures	<u>\$ 107,500</u>	<u>\$ 107,500</u>	<u>\$ 98,297</u>	<u>\$ 9,203</u>
Excess (Deficiency) Revenues over Expenditures	\$ 1,000	\$ 1,000	\$ 771	\$ (229)
Other Financing Sources (Uses)				
Operating transfers in	\$ -	\$ -	\$ 500	\$ 500
Net change in fund balance	\$ 1,000	\$ 1,000	\$ 1,271	\$ 271
Cash balance at beginning of year	<u>20,520</u>	<u>20,520</u>	<u>24,492</u>	<u>3,972</u>
Cash balance at end of year	<u>\$ 21,520</u>	<u>\$ 21,520</u>	<u>\$ 25,763</u>	<u>\$ 4,243</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Budgetary Comparison Statements
June 30, 2019

Note 1 – Budget basis

The budget for the special revenue fund is prepared on the cash basis.

Net program revenues(expenses) per statement of activities	\$(1,037)
Change in payables	<u>(234)</u>
Net change in fund balance (budget basis)	<u>\$ 1,271</u>

OTHER REPORTS

WISE, MARTIN & COLE, L.L.C.

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal Newton
Springhill, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Ward 2 Marshal of Webster Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the year ended June 30, 2019, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenses in an amount or of a nature that would require them to undergo the bid process.

Code of Ethics for Public Officials and Public Employees

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

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

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

Management provided us with the required list.

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

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

Budgeting

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

Management provided us with the budget for the fiscal year ended June 30, 2019.

6. Trace the budget adoption and amendments to the minute book.

The Ward 2 Marshal of Webster Parish has no board and does not have meetings. The Marshal is not subject to the open meetings law, therefore there are no minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Actual expenditures did not exceed the 5% variance for the budgeted amount for fiscal year ended June 30, 2019, the Ward Marshal was 9% favorable. Actual revenue exceed the 5% variance for the budgeted amount for fiscal year end June 30, 2019, the Ward Marshal was 10% unfavorable. The Ward Marshal is a special revenue fund of the City of Springhill, LA. Revised Statute 39:1311 exempts amendments to special revenue funds if less than \$500,000.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee;

We selected 7 disbursements. Three (3) from the operating account and four (4) from the Garnishment Fund. No invoices were found for the 4 garnishment disbursements selected as these were amounts determined by the court; however, they were agreed to other supporting documents for the proper amount and payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

No approval other than check signatures noted. Expenditures seemed appropriate.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Because the Ward 2 Marshal of Webster Parish has no board, no meetings are conducted. The Marshal is not subject to the open meetings law.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

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

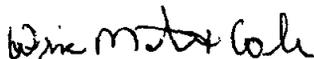
Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

No payments noted to employees.

We were not engaged to, 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 Ward 2 Marshal of Webster Parish 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minden, Louisiana
December 27, 2019

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)**

10/2/19 (Date Transmitted)

Wise Martin & Cole (CPA Firm Name)
601 Main (CPA Firm Address)
Monroe LA (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/19 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No []

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

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

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

Yes [] No []

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

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No []

OTHER SUPPLEMENTAL SCHEDULES

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

Schedule of Compensation Paid Board Members
As of and for the year ended June 30, 2019

The Ward 2 Marshal of Webster Parish has no board. Therefore, no compensation was paid.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2019

Agency Head: Wayne Newton, Marshal

On-Behalf Payments received from	
Webster Parish Police Jury	\$ 12,000
Springhill City Court	24,742
LA state supplemental pay	6,000
City of Springhill	<u>29,064</u>
 Total Compensation, Benefits and Other Payments	 <u>\$71,806</u>

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Summary Schedule of Prior Year Findings
As of and for the year ended June 30, 2019

There were no findings for the year ended June 30, 2018.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

Current Year Findings
As of and for the year ended June 30, 2019

There were no findings for the year ended June 30, 2019.