



**PINEVILLE CITY MARSHAL'S OFFICE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2018**



**Rozier Harrington  
& McKay** | CERTIFIED PUBLIC  
ACCOUNTANTS |

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**Rozier Harrington  
& McKay** | CERTIFIED PUBLIC  
ACCOUNTANTS |

May 31, 2019

Independent Auditors' Report

The Honorable. Sarah Smith  
Pineville City Marshal

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and each major fund of the Pineville City Marshal's Office, a component unit of the Pineville City Court, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Pineville City Marshal's Office, as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**OTHER MATTERS**

**Required Supplemental Information**

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

**Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements the Schedule of Changes in Amounts Due Others, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is other supplemental information presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2019, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

ROZIER, HARRINGTON & McKAY  
Certified Public Accountants

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2018**

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This section of annual financial report presents our discussion and analysis of the Pineville City Marshal's financial performance during the fiscal year ended December 31, 2018.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Marshal's Office's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Marshal's Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of its liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by cost and fees assessed by the City Court.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Office's funds are limited to its general fund, which is classified as a Governmental Funds. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE AS A WHOLE**

An analysis of the government-wide Statement of Net Position is presented as follows:

|                                 | <u>December 31,</u> |                |
|---------------------------------|---------------------|----------------|
|                                 | <u>2018</u>         | <u>2017</u>    |
| <b><u>Assets:</u></b>           |                     |                |
| Current Assets                  | \$ 187,722          | \$ 208,122     |
| Depreciable Capital Assets, net | 52,146              | 13,058         |
| <b>Total Assets</b>             | <b>239,868</b>      | <b>221,180</b> |

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2018**

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|                                 | December 31,      |                   |
|---------------------------------|-------------------|-------------------|
|                                 | 2018              | 2017              |
| <b>Liabilities:</b>             |                   |                   |
| Current and Other Liabilities   | 3,655             | 9,259             |
| Long-Term Liabilities           | ---               | 3,655             |
| <b>Total Liabilities</b>        | <b>3,655</b>      | <b>12,914</b>     |
| <b>Net Position:</b>            |                   |                   |
| Unrestricted                    | 187,722           | 208,122           |
| Invested in Capital Assets, Net | 48,491            | 144               |
| <b>Total Net Position</b>       | <b>\$ 236,213</b> | <b>\$ 208,266</b> |

As the presentation appearing above demonstrates, approximately 20% of the Office's net position is invested in capital assets. The remaining net position is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

|                            | For the Year Ended<br>December 31, |                   |
|----------------------------|------------------------------------|-------------------|
|                            | 2018                               | 2017              |
| <b>Revenues:</b>           |                                    |                   |
| Program Revenue:           |                                    |                   |
| Charges for Services       | \$ 122,153                         | \$ 101,902        |
| Capital Contributions      | 31,541                             | ---               |
| General Revenue:           |                                    |                   |
| Interest                   | ----                               | ----              |
| <b>Total Revenue</b>       | <b>153,694</b>                     | <b>101,902</b>    |
| <b>Program Expenses:</b>   |                                    |                   |
| General Government         | 125,747                            | 46,145            |
| Change in Net Position     | 27,947                             | 55,757            |
| Net Position Beginning     | 208,266                            | 152,509           |
| <b>Net Position Ending</b> | <b>\$ 236,213</b>                  | <b>\$ 208,266</b> |

As the accompanying presentation demonstrates, the Marshal's Office revenue was sufficient to fund the Office's operations and add to the Office's reserves.

### **FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE'S FUNDS**

For the year ended December 31, 2018, differences between the government-wide presentation and the fund financial statements were limited to the reporting the depreciation of capital assets and capital lease obligations.

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2018**

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### **BUDGET HIGHLIGHTS**

For the year ended December 31, 2018, revenue and expenditures conformed to expectations.

### **CAPITAL ASSET ADMINISTRATION**

For the year ended December, 31, 2018, capital asset activity was limited to the acquisition of two new vehicles and depreciating existing assets.

### **DEBT ADMINISTRATION**

For the year ended December 31, 2018, debt activity was limited to servicing existing capital leases.

### **FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

At the present time, no known issues are expected to have a significant impact on future operations.

# **Pineville City Marshal's Office**

## **Statement of Net Position**

**December 31, 2018**

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|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b><u>ASSETS</u></b>                            |                                    |
| Cash and Cash Equivalents                       | \$ 187,222                         |
| Due From Fiduciary Funds                        | 500                                |
| Depreciable Capital Assets                      | <u>52,146</u>                      |
| <b>Total assets</b>                             | <u>239,868</u>                     |
| <br>  |                                    |
| <b><u>LIABILITIES</u></b>                       |                                    |
| Installment Purchase Obligation                 |                                    |
| Due Within One Year                             | 3,655                              |
| Due In More Than One Year                       | <u>-</u>                           |
| <b>Total liabilities</b>                        | <u>3,655</u>                       |
| <br>  |                                    |
| <b><u>NET POSITION</u></b>                      |                                    |
| Unrestricted                                    | 187,722                            |
| Invested in Capital Assets, Net of Related Debt | <u>48,491</u>                      |
| <b>Total Net Position (deficit)</b>             | <u><u>\$ 236,213</u></u>           |

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Activities Year Ended December 31, 2018**

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|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| Expenses:   |                                    |
| General Government                                  |                                    |
| Office Supplies and Expense                         | 54,476                             |
| Professional Fees                                   | 24,803                             |
| Training and Travel                                 | 10,632                             |
| Miscellaneous                                       | 11,481                             |
| Depreciation  | 24,026                             |
| Debt Service  | <u>329</u>                         |
| Total Expenses                                      | <u>125,747</u>                     |
| <br>Program Revenues:                               |                                    |
| Charges for Services                                | 122,153                            |
| Capital Contributions                               | <u>31,541</u>                      |
| Total Program Revenues                              | <u>153,694</u>                     |
| <br>Net (Expense) Revenue - Governmental Activities | <u>27,947</u>                      |
| <br>General Revenues:                               |                                    |
| Interest  | <u>-</u>                           |
| Total General Revenues                              | <u>-</u>                           |
| <br>Change in Net Position                          | 27,947                             |
| Net Position - Beginning                            | <u>208,266</u>                     |
| <br>Net Position - Ending                           | <u>\$ 236,213</u>                  |

The accompanying notes are an integral part of the financial statements.

# **Pineville City Marshal's Office**

## **Balance Sheet**

### **Governmental Funds**

**Year Ended December 31, 2018**

|   | <u>General<br/>Fund</u>      |
|---|------------------------------|
| <b><u>Assets</u></b>                          |                              |
| Cash and Cash Equivalents                     | \$ 187,222                   |
| Due From Fuduciary Funds                      | 500                          |
| Accounts Receivables                          | <u>-</u>                     |
| <b>Total Assets</b>                           | <b><u>187,722</u></b>        |
| <b><u>Liabilities and Fund Balance</u></b>    |                              |
| <b>Liabilities</b>                            |                              |
| Accounts Payable                              | <u>-</u>                     |
| <b>Total Liabilities</b>                      | <b><u>-</u></b>              |
| <b>Fund Balance</b>                           |                              |
| Committed                                     | 63,892                       |
| Unassigned                                    | <u>123,830</u>               |
| <b>Total Fund Balances</b>                    | <b><u>187,722</u></b>        |
| <br><b>Total Liabilities and Fund Balance</b> | <br><b><u>\$ 187,722</u></b> |

|  |                          |
|--|--------------------------|
| Fund Balance   | \$ 187,722               |
| <b>Amounts reported for governmental activities in the statement of net assets are different because:</b>                |                          |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.  | 52,146                   |
| Debt obligations do not require a commitment of current financial resources and are excluded from the fund presentation. | <u>(3,655)</u>           |
| <b>Net Position of Governmental Activities</b>   | <b><u>\$ 236,213</u></b> |

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Revenue, Expenditures and Changes in Fund Balance**

### **Governmental Funds**

**Year Ended December 31, 2018**

|  | <u>General Fund</u> |
|--|---------------------|
| <b>Revenues:</b>   |                     |
| Court Cost and Fees                                      | \$ 122,153          |
| Interest   | -                   |
| <b>Total revenues</b>                                    | <u>122,153</u>      |
| <b>Expenditures:</b>                                     |                     |
| General Government                                       |                     |
| Office Supplies and Expenses                             | 54,476              |
| Professional Fees  | 24,803              |
| Training and Travel                                      | 10,632              |
| Miscellaneous  | 11,481              |
| Capital Expenditures                                     | 31,573              |
| Debt Service   | 9,588               |
| <b>Total expenditures</b>                                | <u>142,553</u>      |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | (20,400)            |
| <b>Other Sources (Uses):</b>                             |                     |
| Debt Proceeds  | -                   |
| <b>Net Change in Fund Balance</b>                        | (20,400)            |
| <b>Fund balance - beginning of year</b>                  | <u>208,122</u>      |
| <b>Fund balance - end of year</b>                        | <u>\$ 187,722</u>   |

|  |                  |
|--|------------------|
| Net change in fund balances of Governmental Funds  | \$ (20,400)      |
| Amounts reported for governmental activities in the statement of activities are different because:   |                  |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital expenditures in the current period exceeded depreciation. | 7,547            |
| Repayment of debt obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.   | 9,259            |
| Vehicle donated by the City of Pineville   | <u>31,541</u>    |
| Change in net position of governmental activities  | <u>\$ 27,947</u> |

**The accompanying notes are an integral part of the financial statements.**

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Pineville City Court has jurisdiction which encompasses the City of Pineville and the surrounding wards of Rapides Parish. The City Marshal is the executive officer of the court and the Pineville City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Reporting Entity**

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

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

Based on the criteria presented above, the City Marshal's Office is a component of the Pineville City Court. The accompanying financial statements present information only on the funds maintained by the City Marshal's Office and do not present information of the Pineville City Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

#### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

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The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of any interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, and capital contributions.

### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Office is used to account for all resources.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

| <b><u>Financial Statement Presentation</u></b> | <b><u>Basis of Accounting</u></b> | <b><u>Measurement Focus</u></b> |
|--|-----------------------------------|---------------------------------|
| Government-Wide Financial Statements           | Accrual Basis                     | Economic Resources              |
| Fund Financial Statements                      | Modified Accrual Basis            | Current Financial Resources     |

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

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In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Budget Practices**

As an independently elected official, the Marshal is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

### **Capital Assets**

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements, but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

### **Fund Balance Classification**

Commitment or assignment of fund balances requires approval of the City Marshal. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

### **NOTE 2 - CASH**

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2018, deposits were fully secured by FDIC insurance coverage.

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

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### **NOTE 3 – CAPITAL ASSETS**

A summary of the Office's capital assets is provided as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Disposals</u> | <u>Ending<br/>Balance</u> |
|--|------------------------------|------------------|------------------|---------------------------|
| <u>Capital Assets Being Depreciated:</u> |                              |                  |                  |                           |
| Vehicles                                 | \$ 94,209                    | \$ 63,114        | \$ (31,476)      | \$ 125,847                |
| Less Accumulated Depreciation            | 81,151                       | 24,026           | \$ (31,476)      | 73,701                    |
| <u>Total Net of Depreciation</u>         | <u>\$ 13,058</u>             | <u>\$ 39,088</u> | <u>\$ ----</u>   | <u>\$ 52,146</u>          |

### **NOTE 4 - RISK MANAGEMENT**

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **NOTE 5 – INSTALLMENT PURCHASE OBLIGATION**

The Marshal's Office entered into an installment agreement in order to facilitate the purchase of vehicles. These obligations are paid from General Fund resources.

|                                  | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>Balance</u> |
|----------------------------------|------------------------------|------------------|-------------------|---------------------------|
| Installment Purchase Obligations | \$ 12,914                    | \$ ----          | \$ 9,259          | \$ 3,655                  |

Obligations outstanding at year end are summarized as follows:

|   |                |
|---|----------------|
| An arrangement to acquire a vehicle with an original cost of \$32,989 in exchange for 48 monthly installments of \$737, including interest computed at an annual rate of 3.5% | \$ 3,655       |
| Current Portion   | <u>3,655</u>   |
| Long-Term Portion   | <u>\$ ----</u> |

A schedule of maturities for these obligations is presented as follows:

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

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|  | <u>Principal</u> | <u>Interest</u> | <u>Total</u>    |
|--|------------------|-----------------|-----------------|
| <u>Year Ended December 31<sup>st</sup></u> |                  |                 |                 |
| 2019                                       | <u>\$ 3,655</u>  | <u>\$ 32</u>    | <u>\$ 3,687</u> |
| Total                                      | \$ 3,655         | \$ 32           | \$ 3,687        |

All interest incurred during the year was reported as an expense and no capitalizations were necessary.

### **NOTE 6 – FUND BALANCES**

Portions of the Governmental Fund Balance are subject to requirements that limit how the resources may be utilized. A detailed description of these limitations is presented as follows:

|   | <b>Committed</b> |
|---|------------------|
| The Marshal's Office has designated a portion of the general fund balance for the purchase of two new vehicles. | <u>\$ 63,892</u> |
| Total   | <u>\$ 63,892</u> |

# **Pineville City Marshal's Office**

## **Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended December 31, 2018**

|  | Budget Amounts    |                   | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| <b><u>Revenues:</u></b>                                      |                   |                   |                   |   |
| Court Cost and Fees  | \$ 80,000         | \$ 80,000         | \$ 122,153        | \$ 42,153   |
| Interest   | -                 | -                 | -                 | -   |
| <b>Total revenues</b>  | <b>80,000</b>     | <b>80,000</b>     | <b>122,153</b>    | <b>42,153</b>   |
| <b><u>Expenditures:</u></b>                                  |                   |                   |                   |   |
| General Government   |                   |                   |                   |   |
| Payroll Reimbursements                                       | -                 | -                 | -                 | -   |
| Office Supplies and Expenses                                 | 12,000            | 12,000            | 54,476            | (42,476)  |
| Professional Fees  | 15,000            | 15,000            | 24,803            | (9,803)   |
| Training and Travel  | 30,000            | 30,000            | 10,632            | 19,368  |
| Miscellaneous  | 10,000            | 10,000            | 11,481            | (1,481)   |
| Capital Expenditures   | 70,000            | 70,000            | 31,573            | 38,427  |
| Debt Service   | 25,000            | 25,000            | 9,588             | 15,412  |
| <b>Total expenditures</b>                                    | <b>162,000</b>    | <b>162,000</b>    | <b>142,553</b>    | <b>19,447</b>   |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(82,000)</b>   | <b>(82,000)</b>   | <b>(20,400)</b>   | <b>61,600</b>   |
| <b>Fund balance - beginning of year</b>                      | <b>208,122</b>    | <b>208,122</b>    | <b>208,122</b>    | <b>-</b>  |
| <b>Fund balance - end of year</b>                            | <b>\$ 126,122</b> | <b>\$ 126,122</b> | <b>\$ 187,722</b> | <b>\$ 61,600</b>  |

# **Pineville City Marshal's Office**

## **Agency Funds**

### **Schedule of Changes in Amounts Due Others**

**For the Year Ended December 31, 2018**

---

|  | Beginning<br>Balance | Collections           | Distributions         | Ending<br>Balance |
|--|----------------------|-----------------------|-----------------------|-------------------|
| Bonds and Fines  | <u>\$ -</u>          | <u>\$ 579,633</u>     | <u>\$ 579,633</u>     | <u>\$ -</u>       |
| <b><u>Garnishments</u></b>   |                      |                       |                       |                   |
| Commissions Paid to General Fund Account<br>and Disbursed According to Law | -                    | 13,272                | 13,272                | -                 |
| Disbursements to Creditors   | -                    | 171,516               | 171,516               | -                 |
| Refunds  | -                    | <u>9,216</u>          | <u>9,216</u>          | -                 |
| Total Garnishments   | -                    | 194,004               | 194,004               | -                 |
| <br>Total  | <br><u>\$ -</u>      | <br><u>\$ 773,637</u> | <br><u>\$ 773,637</u> | <br><u>\$ -</u>   |

# **Pineville City Marshal's Office**

## ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2018***

---

|   | <u>Sarah<br/>Smith</u> |
|---|------------------------|
| Paid by the City of Pineville               |                        |
| Salary                                      | \$ 51,113              |
| Benefits - Health Insurance                 | \$ 4,028               |
| Benefits - Retirement Contributions         | \$ 4,431               |
| <br>  |                        |
| Paid by the Rapides Parish Police Jury      |                        |
| Salary                                      | \$ 14,806              |
| Benefits - Retirement Contributions         | \$ 1,703               |
| <br>  |                        |
| Paid by the Pineville City Marshal's Office |                        |
| Miscellaneous Reimbursement                 | \$ 11,862              |

**Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. The Pineville City Marshal functions as the Chief Executive Officer of the Marshal's Office.**



**Rozier Harrington  
& McKay** | CERTIFIED PUBLIC  
ACCOUNTANTS |

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ONCOMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

May 31, 2019

The Honorable. Sarah Smith  
Pineville City Marshal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the Pineville City Marshal's Office, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Pineville City Marshal's Office's basic financial statements, and have issued our report thereon dated May 31, 2019.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

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

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

**COMPLIANCE AND OTHER MATTERS**

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

Post Office Box 12178 • Alexandria, Louisiana 71315-2178  
www.CenlaCPAs.com • Voice 318.442.1608 • Fax 318.487.2027

***Pineville City Marshal***  
***May 31, 2019***

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**PURPOSE OF THIS REPORT**

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

Rozier, Harrington & McKay  
Certified Public Accountants

# **PINEVILLE CITY MARSHAL**

## **SCHEDULE OF FINDINGS AND QUESTIONED COST** **For the Year Ended December 31, 2018**

---

### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the Pineville City Marshal's Office as of December 31, 2018 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings and Questioned Cost.

### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

There were no findings of this nature.

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**For the Year Ended December 31, 2018**

---

|   |                |
|---|----------------|
| <b><u>SECTION I</u></b><br><b>Internal Control and Compliance Material to the Financial Statements.</b> |                |
| No findings of this nature were reported  | Response – N/A |
| <b><u>SECTION II</u></b><br><b>Internal Control and Compliance Material to Federal Awards</b>           |                |
| No findings of this nature were reported  | Response – N/A |
| <b><u>SECTION III</u></b><br><b>Management Letter</b>   |                |
| No management letter was issued with this report.   | Response – N/A |

# **PINEVILLE CITY MARSHAL**

## ***SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST For the Year Ended December 31, 2018***

---

|   |                |
|---|----------------|
| <b><u>SECTION I</u></b><br><b>REVIEW REPORT</b>           |                |
| No findings of this nature were reported                  | Response – N/A |
| <b><u>SECTION II</u></b><br><b>ATTESTATION REPORT</b>     |                |
| No findings of this nature were reported                  | Response – N/A |
| <b><u>SECTION III</u></b><br><b>MANAGEMENT LETTER</b>     |                |
| No management letter was issued with the previous report. | Response – N/A |

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



**Rozier Harrington  
& McKay** | CERTIFIED PUBLIC  
ACCOUNTANTS |

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Pineville City Marshal and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Pineville City Marshal (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted 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 this 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.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Rozier, Harrington and McKay  
Certified Public Accountants  
Alexandria, Louisiana  
May 31, 2019

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

| <b>Written Policies and Procedures</b>  |   |   |
|---|---|---|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>                                      |
| <p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt</li></ul> | <p>The Pineville City Marshal has adopted a set of comprehensive policies and procedures that cover bonds and fines duties and activities associated with warrants. Due to the simplistic nature of activities and direct involvement from the Marshal, management did not consider policies and procedures to be necessary for the following areas:</p> <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt Service</li></ul> | <p><i>The results did not include findings or criticisms.</i></p> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

| Board (or Finance Committee)  |   |   |
|---|---|---|
| Agreed-Upon Procedure   | Results   | Managements' Response   |
| <p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p> | <p>The City Marshal is an independently elected official that is not required to conduct any meetings.</p> <p>The City Marshal is an independently elected official that is not required to conduct any meetings.</p> | <p><b><i>The results did not include findings or criticisms.</i></b></p> <p><b><i>The results did not include findings or criticisms.</i></b></p> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

---

| <b>Board (or Finance Committee)</b>  |  |  |
|--|--|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>                                 | <b>Managements' Response</b>                               |
| c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund. | Prior year fund balance deficit did not exist. | <i>The results did not include findings or criticisms.</i> |





**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Collections</b>   |                     |  |
|--|---------------------|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>      | <b>Managements' Response</b>                               |
| b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.  | See comments above. | <i>The results did not include findings or criticisms.</i> |
| c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.  | See comments above. | <i>The results did not include findings or criticisms.</i> |
| d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.  | See comments above. | <i>The results did not include findings or criticisms.</i> |
| 6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.  | See comments above. | <i>The results did not include findings or criticisms.</i> |
| 7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as | See comments above. | <i>The results did not include findings or criticisms.</i> |

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Collections</b>   |                     |   |
|--|---------------------|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>      | <b>Managements' Response</b>                                      |
| a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:   |                     |   |
| a. Observe that receipts are sequentially pre-numbered.  | See comments above. | <b><i>The results did not include findings or criticisms.</i></b> |
| b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.   | See comments above. | <b><i>The results did not include findings or criticisms.</i></b> |
| c. Trace the deposit slip total to the actual deposit per the bank statement.  | See comments above. | <b><i>The results did not include findings or criticisms.</i></b> |
| d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100). | See comments above. | <b><i>The results did not include findings or criticisms.</i></b> |
| e. Trace the actual deposit per the bank statement to the general ledger.  | See comments above. | <b><i>The results did not include findings or criticisms.</i></b> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

| <b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>  |   |  |
|---|---|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>                               |
| 8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).  | In the prior year, the Entity's AUP report contained no exceptions in the AUP category. As such, RHM has excluded this category from testing in the current year. | <i>The results did not include findings or criticisms.</i> |
| 9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that: | See comments above.   | <i>The results did not include findings or criticisms.</i> |
| a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  | See comments above.   | <i>The results did not include findings or criticisms.</i> |
| b) At least two employees are involved in processing and approving payments to vendors.   | See comments above.   | <i>The results did not include findings or criticisms.</i> |
| c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  | See comments above.   | <i>The results did not include findings or criticisms.</i> |
| d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.  | See comments above.   | <i>The results did not include findings or criticisms.</i> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>   |   |  |
|--|---|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>   |
| 10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:<br><br>a. Observe that the disbursement matched the related original invoice/billing statement.<br>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable. | See comments above.<br><br>See comments above.<br><br>See comments above. | <i>The results did not include findings or criticisms.</i><br><br><i>The results did not include findings or criticisms.</i><br><br><i>The results did not include findings or criticisms.</i> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

| <b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>   |   |   |
|--|---|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>  |
| <p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>   | <p>A single account was identified.</p>   | <p><i>The results did not include findings or criticisms.</i></p>   |
| <p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p> | <p>Demonstrated by Marshal's notes on the statement.</p> <p>The statement did not include any finance charges or late fees.</p> | <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>  |  |  |
|---|--|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>                               |
| 13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). | Supporting documentation was observed for each transaction selected. | <i>The results did not include findings or criticisms.</i> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

| <b>Travel and Expense Reimbursement</b>  |  |   |
|--|--|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>   | <b>Managements' Response</b>  |
| <p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p> | <p>Management provided a complete backup of the general ledger accounting system.</p> <p>The reimbursement tested was reimbursed using actual costs.</p> <p>Reimbursements tested were supported by original receipts.</p> <p>Reimbursements tested were supported by documentation of business/public purpose.</p> <p>Reimbursements tested were reviewed and approved, in writing, by someone other than the person receiving the reimbursement.</p> | <p><i>The results did not include findings or criticisms.</i></p> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Contracts</b>   |  |   |
|--|--|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>   | <b>Managements' Response</b>  |
| <p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p> | <p>In the prior year, the Entity's AUP report contained no exceptions in the AUP category. As such, RHM has excluded this category from testing in the current year.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p> <p>See comments above.</p> | <p><i>The results did not include findings or criticisms.</i></p> |

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

| <b>Payroll and Personnel</b>  |   |  |
|---|---|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>                               |
| 16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.  | Not applicable – Compensation for the Marshal's staff is provided by the City of Pineville and the entire staff is considered to be City Employees. | <i>The results did not include findings or criticisms.</i> |
| 17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:  | Not applicable due to the absence of employees.   | <i>The results did not include findings or criticisms.</i> |
| a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).  | Not applicable due to the absence of employees.   | <i>The results did not include findings or criticisms.</i> |
| b. Observe that supervisors approved the attendance and leave of the selected employees/officials.  | Not applicable due to the absence of employees.   | <i>The results did not include findings or criticisms.</i> |
| c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.   | Not applicable due to the absence of employees.   | <i>The results did not include findings or criticisms.</i> |
| 18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' | Not applicable due to the absence of employees.   | <i>The results did not include findings or criticisms.</i> |

**Pineville City Marshal**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Payroll and Personnel</b>   |   |  |
|--|---|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>                                  | <b>Managements' Response</b>                               |
| authorized pay rates in the employee/officials' personnel files.<br><br>19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines. | Not applicable due to the absence of employees. | <i>The results did not include findings or criticisms.</i> |

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

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| <b>Ethics</b>   |   |   |
|---|---|---|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>  |
| 20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:<br><br>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.<br><br>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period. | In the prior year, the Entity's AUP report contained no exceptions in the AUP category. As such, RHM has excluded this category from testing in the current year.<br><br>See comments above.<br><br>See comments above. | <b><i>The results did not include findings or criticisms.</i></b><br><br><b><i>The results did not include findings or criticisms.</i></b><br><br><b><i>The results did not include findings or criticisms.</i></b> |

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

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| <b>Debt Service</b>   |   |  |
|---|---|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>                               |
| 21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.  | In the prior year, the Entity's AUP report contained no exceptions in the AUP category. As such, RHM has excluded this category from testing in the current year. | <i>The results did not include findings or criticisms.</i> |
| 22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants. | See comments above.   | <i>The results did not include findings or criticisms.</i> |

# **Pineville City Marshal**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

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| <b>Other</b>   |                                       |  |
|--|---------------------------------------|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>                        | <b>Managements' Response</b>                               |
| 23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled. | No misappropriations were identified. | <i>The results did not include findings or criticisms.</i> |
| 24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.  | The notice was posted.                | <i>The results did not include findings or criticisms.</i> |