

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Financial Statements

June 30, 2020

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information 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, 2020, 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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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

Accounting principles generally accepted in the United State of American require that the budgetary comparison schedule on page 20 be presented to supplement the basic financial statements.

Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

W. Martin & Cole LLC

Minden, LA
June 30, 2021

BASIC FINANCIAL STATEMENTS

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash	\$ 34,501
TOTAL ASSETS	34,501
LIABILITIES	
Accounts payable	1,821
TOTAL LIABILITIES	1,821
NET POSITION	
Unrestricted	32,680
TOTAL NET POSITION	\$ 32,680

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Activities
For the Year Ended June 30, 2020

<u>FUNCTION/PROGRAMS</u>	<u>Expenses</u>	<u>Program revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for services</u>	<u>Operating grants and contributions</u>	
Governmental activities:				
Judicial activities	\$ 97,239	\$ 35,597	\$ 66,837	\$ 5,195
Total governmental activities	<u>\$ 97,239</u>	<u>\$ 35,597</u>	<u>\$ 66,837</u>	5,195
Net position - beginning, as originally stated				22,581
Prior period adjustment				<u>4,904</u>
Net position - beginning, restated				<u>27,485</u>
Net positing - ending				<u>\$ 32,680</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Balance Sheet - Governmental Fund
June 30, 2020

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 34,501
TOTAL ASSETS	<u>\$ 34,501</u>
 LIABILITIES	
Accounts payable	\$ 1,821
TOTAL LIABILITIES	<u>1,821</u>
 FUND BALANCE	
Unassigned	<u>32,680</u>
TOTAL FUND BALANCE	<u>32,680</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 34,501</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2020

There are no differences in the amounts reported in the Statement of Net Position
and the Governmental fund Balance Sheet.

Fund Balance, Total Governmental Fund (Statement C)	<u>\$ 32,680</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 32,680</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2020

	<u>General Fund</u>
REVENUES	
Charges for services:	
Civil fees	\$ 35,597
Operating grants and contributions:	
Intergovernmental - on behalf receipts	<u>66,837</u>
TOTAL REVENUES	<u>102,434</u>
 EXPENDITURES	
Judicial activities:	
Personnel costs	85,589
Office expense	3,296
Accounting	3,230
Automobile expense	3,570
Other	<u>1,554</u>
TOTAL EXPENDITURES	<u>97,239</u>
 Net change in fund balance	 5,195
 Fund balance, beginning as originally reported	 22,581
Prior period adjustment	<u>4,904</u>
Fund balance, beginning, restated	<u>27,485</u>
 Fund balance at end of year	 <u>\$ 32,680</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
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, 2020

There are no differences between the amounts reported for the governmental activities in the Statement of Activities and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance

Net Change in Fund Balance, Governmental Fund (Statement E)	<u>\$ 5,195</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 5,195</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2020

	<u>Garnishment Fund</u>
ASSETS	
Cash	\$ 4,530
Accounts receivable	<u>1,863</u>
TOTAL ASSETS	<u>\$ 6,393</u>
 LIABILITIES	
Due to others	<u>\$ 6,393</u>
TOTAL LIABILITIES	<u>\$ 6,393</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

INTRODUCTION

The Ward 2 Marshal of Webster Parish (Marshal) was created under the authority of Louisiana Revised Statutes (RS) 13:1879. The purpose of the Marshal is to execute the orders and mandates of the Court, to include making arrests, preserving the peace, processing judgements, and garnishments, and similar functions. The Marshal has jurisdiction within Ward 2 of Webster Parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Marshal have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The Marshal is an independently elected official. However, the Marshal, is fiscally dependent on the City of Springhill, Louisiana. The City maintains and operates the building in which the Marshal is located and provides funds for salaries, equipment, and expenditures of the Marshal. Because the Marshal is fiscally dependent on the City, the Marshal was determined to be a component unit of the City of Springhill, Louisiana, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Springhill, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. BASIC FINANCIAL STATEMENTS

Government-wide statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Marshal.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported separately in the Statement of Fiduciary Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Program Revenues – Program revenues, included in the Statement of Activities, are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the Marshal’s general revenues.

Allocation of indirect expense - The Marshal reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

Elimination of internal activity – Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

Fund financial statements

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transaction related to certain court functions and activities.

Governmental funds account for all or most of the Marshal’s general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Marshal. The following is the Marshal’s governmental fund:

1. General fund – the primary operating fund of the Marshal and it accounts for all financial resources, except those required to be accounted for in other funds.

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Marshal are agency funds. The agency funds account for assets held by the Marshal as an agent for litigants pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

The Marshal has one fiduciary fund as described below:

- Garnishment fund – used to account for fines and court costs of all garnishment cases. Fines collected by various individuals/organizations are remitted monthly to the Marshal, City Court of Springhill, the Plaintiff/Attorney and the General fund.

The Marshal considers the following funds to be major:

Governmental funds

- General fund – The General fund is the primary operating fund of the Marshal.

D. BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows and inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments, are recorded in governmental funds if claims are due and payable.

E. BUDGETS

Louisiana Revised Statute 39:1303 requires the Marshal to adopt a budget for its General fund. No such budget was adopted for the year ended June 30, 2020.

Excess of expenditures over appropriations in individual fund

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund	\$ <u> -</u>	\$ <u>97,393</u>	\$ <u>(97,393)</u>

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

F. CASH

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law any other state of the United States, or under the laws of the United States.

G. RECEIVABLES

Receivables consist of all revenues earned at year end and not yet received. Amounts are considered collectible, therefore, no allowance for doubtful accounts has been established.

H. CAPITAL ASSETS

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Marshal maintains a threshold level of \$2,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

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

As of year-end the Marshal had no capital assets.

I. COMPENSATED ABSENCES

The payments for the Marshal and his deputies are administered as employees of the City of Springhill, Springhill City Court and Webster Parish Police Jury for their on-behalf salary. The Marshal makes no salary payments to his deputies as employees.

The Marshal does not have a formal vacation or sick leave policy; therefore, the Marshal has no accrued compensated absences.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

J. 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.

K. RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

- 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.

It is the Marshal's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

L. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Fund balance is reported in the following categories:

Nonspendable: 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 converted to cash such as inventories and prepaid items.

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

Committed: Fund balance that can only be used for specific purposes determined by the Marshal's highest level of decision-making authority. The Marshal is the highest level of decision-making authority, and by the Marshal's order, can commit fund balance. Committed amounts cannot be used for any other purpose unless the Marshal removes or changes the specified use by taking the same actions employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: Fund balance that is constrained by the Marshal's intent to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by the Marshal.

Unassigned: Fund balance that is the residual classification for the General fund.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

The Marshal reduces committed amounts, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Marshal considers restricted amounts to have been spent when an expenditure has been incurred for purposes which both restricted and unrestricted fund balance are available.

2. BUDGET RECONCILIATION

For the year ended June 30, 2020, the revenues and expenditures shown on page 19 are reconciled with the amounts on page 8 as follows:

Excess of revenues over expenditures, GAAP basis	\$ 5,195
To adjust for payables	<u>(56)</u>
Excess of revenues over expenditures, CASH basis	<u>\$ 5,139</u>

3. CASH AND CASH EQUIVALENTS

At June 30, 2020, the Marshal had cash and cash equivalents totaling \$34,501 (book balances). Cash and cash equivalents 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 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 holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk – Deposits: At year end, the Marshal had bank balances of \$41,389. These deposits were fully secured by federal depository insurance.

The Marshal has not formally adopted a deposit or investment policy that limits the government's allowable deposits or investments and addresses custodial credit or interest rate risks.

4. RECEIVABLES

The Marshal recognized accounts receivable at June 30, 2020 in its Garnishment fund in the amount of \$1,863, which represents amounts receivable for garnishments withheld during the month of June, 2020.

5. 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 currently required from the Ward Marshal's office.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

6. ON-BEHALF PAYMENTS FOR BENEFITS

In accordance with Government Accounting Standards Board (GASB) Statement No. 24, the Marshal reports on-behalf salary and fringe benefit payments made by the City of Springhill, Springhill City Court and the Webster Parish Police Jury to the Marshal's employees. The City of Springhill, Springhill City Court and the Police Jury each pay a portion of salaries for the Marshal.

The Marshal is not legally responsible for retirement benefits. The City of Springhill, Louisiana makes pension contributions for the qualified employees to the Municipal Employee Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Total payments are recorded as intergovernmental revenue and expenditures in the GAAP basis government-wide and General fund financial statements. The total paid by the City of Springhill was included \$10,344 paid to the Municipal Employees Retirement System for the Marshal. The on-behalf payments for the year ended June 30, 2020 were as follows:

City of Springhill, Louisiana	\$ 27,408
State of Louisiana – supplemental pay	6,000
Springhill City Court	21,429
Webster Parish Police Jury	<u>12,000</u>
	<u>\$ 66,837</u>

7. CHANGES IN AGENCY FUND BALANCE

	<u>Garnishment Fund</u>
Balance at July 1, 2019	\$ 10,722
Additions	102,361
Reductions	<u>(106,690)</u>
Balance at June 30, 2020	<u>\$ 6,393</u>

8. LITIGATION AND CLAIMS

The Marshal was not involved in any litigation as of June 30, 2020, nor was it aware of any unasserted claims. The Marshal is not a defendant in any litigation seeking damages from the Marshal. The Marshal estimates that any potential claims against the Marshal would not materially affect the financial statements.

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Notes to Financial Statements
As of and for the year ended June 30, 2020

9. PRIOR PERIOD ADJUSTMENT

The government-wide financial statements and fund financial statements include prior period adjustments to increase net position and fund balance of the governmental activities and General fund of the Ward Marshal. The adjustments were to reduce a prior year accrual of payments of \$1,072 through the agency fund as a liability of the General fund, and also include \$3,832 as revenues deposits received at the end of the year, which were not deposited until July.

	Governmental <u>activities</u>		General <u>fund</u>
Net position, originally reported	\$ 22,581	Fund balance, originally reported	\$ 22,581
Correct over accrual of payables	1,072		1,072
Correct underreported deposits	<u>3,832</u>		<u>3,832</u>
Net position, restated	<u>\$ 27,485</u>	Fund balance, restated	<u>\$ 27,485</u>

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 30, 2021. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Budgetary Comparison Schedule - General fund
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual (Cash)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Civil fees	\$ -	\$ -	\$ 35,695	\$ 35,695
Operating grants and contributions:				
Intergovernmental - on behalf receipts	-	-	66,837	66,837
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>102,532</u>	<u>102,532</u>
EXPENDITURES				
Judicial activities:				
Personnel costs	-	-	85,449	(85,449)
Office expense	-	-	3,435	(3,435)
Accounting	-	-	3,230	(3,230)
Automobile expense	-	-	3,724	(3,724)
Other	-	-	1,555	(1,555)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>97,393</u>	<u>(97,393)</u>
Net change in fund balance	-	-	5,139	5,139
Cash balance, beginning as originally reported	-	-	25,763	25,763
Prior period adjustment	-	-	3,598	3,598
Cash balance, beginning, restated	<u>-</u>	<u>-</u>	<u>29,361</u>	<u>29,361</u>
Cash balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,500</u>	<u>\$ 34,500</u>

SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2020

Agency Head: Wayne Newton, Marshal

Salary	\$ 56,493
Retirement	10,344
Automobile	3,570
Reimbursements	229
Uniforms	<u>372</u>
	<u>\$ 71,008</u>

OTHER REPORTS

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MEMBERS
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SOCIETY OF LOUISIANA
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Ward 2 Marshal of Webster Parish
Springhill, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Ward 2 Marshal of Webster Parish and the Legislative Auditor (the specified parties), on the Marshal's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended June 30, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Government Audit Guide*. The Marshal's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable, and report whether the expenditures were made in accordance with these laws.

We observed no expenditures made during the year for equipment exceeding \$30,000 or public works projects exceeding \$157,700 that would be subject to the provisions of R.S. 38:22-11-2296.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

The Ward Marshal provided a list of his immediate family members.

3. Obtain a list of all employees paid during the fiscal year.

Not applicable, the Ward Marshal does not have employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Not applicable.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Compared list provided by the Ward Marshal to list of all disbursements. No vendors appeared on both lists.

Budgeting

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

Exception: No budget was adopted for the fiscal year ended June 30, 2020.

Management response: Budget to be adopted for 2021 and years forward.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Not applicable. The Marshal is not required to hold open meetings and keep public minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Exception: No budget was adopted for the fiscal year ended June 30, 2020. Therefore, actual revenues failed to meet budgeted revenues by more than 5% and actual expenditures exceeded budgeted expenditures by more than 5%.

Management response: Budget to be adopted for 2021 and years forward.

Accounting and Reporting

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

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

Exception: Of the six disbursements selected, we were unable to obtain supporting documentation for two disbursements. The remaining four disbursements agree to the amount and payee in the supporting documentation.

Management response: Backup for disbursements will be maintained in the file.

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

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

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

Exception: The Marshal has no official approval process in place.

Management response: Marshal to indicate approval of disbursements by signing monthly listing of disbursements.

Meetings

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

Not applicable. The Marshal is not required to hold open meetings and keep public minutes.

Debt

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

We scanned the general ledger and bank statements for 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

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Exception: Although the Ward Marshal does not have employees, we noted payments made to the Ward Marshal for use of his personal vehicles and cellphone, however, there was no documentation supporting the actual use of these items for the Marshal's office, and the amounts were also not reported on a 1099.

Management response: Payments for cellphone has discontinued. Bookkeeper will be notified to issue 1099 for vehicle use for 2021.

State Audit Law

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

Due to COVID-19 and winter storms occurring in February 2021, the Ward Marshal filed a disaster related extension allowing filing of report by June 30, 2021. The Marshal provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S.24:513 (the audit law).

The Ward Marshal did not enter into any contracts that utilized state fund or subject to the public bid law.

Prior-Year Comments

15. Obtain and report managements' representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

The prior year report dated December 27, 2019 did not include any findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Marshal's compliance with foregoing matters. 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 the Ward Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.

Wise Martin & Cole LLC

Minden, Louisiana
June 30, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

11-5-2020 (Date Transmitted)

Wise Martin & Cole, LLC

601 Main Street

Minden, LA 71055

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2020 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 did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

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 []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

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

Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No []

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

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.



Ward Marshal 11-5-2020 Date

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Prior Year Findings
As of and for the year ended June 30, 2020

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

WARD 2 MARSHAL OF WEBSTER PARISH
Springhill, Louisiana

Schedule of Current Year Findings
As of and for the year ended June 30, 2020

There were no findings for the year ended June 30, 2020.