

TOWN OF MADISONVILLE



ADVISORY SERVICES
PROCEDURAL REPORT
ISSUED DECEMBER 29, 2021

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Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA



Town of Madisonville

December 2021

Audit Control # 70210076

Introduction

The Louisiana Legislative Auditor performed certain procedures at the Town of Madisonville (Town) to address the requirements of Act 774 of the 2014 Regular Legislative Session, as amended. The primary purpose of our procedures at the Town was to assist the Town in evaluating certain controls the Town uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds. Our procedures were more limited than an audit; therefore, we are not issuing an opinion on the Town’s financial statements nor the effectiveness of the Town’s internal control over financial reporting and compliance.

Results of Our Procedures

Current-year Results

1. Contracts

We obtained the Town’s written policies and procedures and assessed whether they addressed (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: We did not identify any exceptions.

2. EFT Vendor Payment Written Policies and Procedures

We obtained the Town’s written policies and procedures and assessed whether they addressed (1) requirements of vendor electronic fund transfer (EFT) authorization forms, (2) maintenance of vendor master file, (3) system for changes in vendor bank account information, (4) maintenance of EFT log/file/register, and (5) segregation of duties for EFT payment initiation and approval.

Results: We did not identify any exceptions.

3. Sexual Harassment

We selected five employees/officials and assessed documentation to verify that each employee completed at least one hour of sexual harassment training during the fiscal year

as required by R.S. 42:343 We also observed whether the policies and procedures were prominently posted in the Town's office. Finally, we requested a copy of the Town's annual report on sexual harassment to assess whether it met statutory requirements.

Results: We did not identify any exceptions.

4. Traffic Tickets

We obtained the Town's written policies and procedures over traffic tickets and assessed whether it addressed (1) maintaining ticket books in a secure location, (2) using only pre-numbered tickets and issuing ticket books to officers in numerical ticket sequence, (3) collecting/recording fine payments, (4) remittance of fine payments to the State Treasury, (5) reporting moving violations to the Louisiana Department of Public Safety and Corrections within 30 days, (6) reducing or dismissing fines, (7) timely deposit of fine payments, and (8) location and timing of payment acceptance.

We observed the location where unissued ticket books are maintained and assessed whether the location was secured with access limited to personnel not responsible for issuing citations, and the location contained a ticket log or equivalent document that included a record of ticket books issued to individual officers in numerical sequence.

We obtained a listing of all ticket books that were issued to officers during the fiscal period, randomly selected two ticket books, randomly selected five tickets from each ticket book, and traced receipt of payments.

Finally, we obtained a copy of the Town's contract with Quick PD for online processing. We observed that the contract indicates the terms of conditions of ticket citations paid via the Quick PD online site.

Results: We did not identify any exceptions.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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