

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Town Council of the Town of Iowa:

We have performed the procedures enumerated below, which were agreed to by the Town of Iowa on the accounting records of the Town for the six-month period of July 1, 2018 through December 31, 2018. The Town of Iowa's management is responsible for the accounting records. The sufficiency of these procedures is solely the responsibility of the Town of Iowa. 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 findings are as follows:

1. **Procedure:** Obtain a listing of all travel, expense reimbursement, and credit card charges made by the following elected officials and department heads for the period of July 1, 2018 through December 31, 2018 and view documentation of each transaction to ensure the transactions were in accordance with Town policy.
 - a. Carol Ponthieux
 - b. Larry Hardy
 - c. Thomas Talbot
 - d. Errol Marshall
 - e. Sandra Turley
 - f. Elsie Lane
 - g. Brad Bebee
 - h. Joseph Lewis

Findings: See results of the travel and expense reimbursement testing on Exhibit 1 (attached). See results of the credit card testing on Exhibit 2 (attached).

2. **Procedure:** Compare revenue and expenditure amounts for the period of July 1, 2018 through December 31, 2018 to budgeted amounts for the same period and obtain explanations for variances greater than \$10,000 and 10%.

Findings: See Exhibit 3 (attached) for listing of all revenue and expenditure accounts with variances to budgeted amounts greater than \$10,000 and 10%.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 accounting records. 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.

This report is intended solely for the information and use of the Town of Iowa and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

McCrory Quirk & Burch

Lake Charles, Louisiana
February 22, 2019

Town of Iowa- Exhibit 1
 Travel & Expense Reimbursement Testing
 7/1/18-12/31/18

Name	Date	Amount	Description	Support present	In accordance w/ policy
Carol Ponthieux					
	9/5/2018	192.41	Personal vehicle mileage (7/2-8/27), approved by EL	Yes	Yes
	10/5/2018	196.20	Personal mileage (8/28-10/5), approved by EL	Yes	Yes
	12/18/2018	297.57	Personal mileage (10/15-12/14), approved by YR	Yes	Yes
Sandra Turley					
	8/24/2018	37.19	Petty cash reimb	Yes	Yes
	9/5/2018	306.84	Personal vehicle mileage (7/12-8/27), approved by EL and CP	Yes	Yes
	10/16/2018	254.52	Personal vehicle mileage (10/4-10/12), approved by EL	Yes	Yes
	11/5/2018	179.11	Personal vehicle mileage (10/17-11/1) & LAMP conf meal, approved by EL and CP	Yes	Yes
	12/18/2018	202.75	Personal vehicle mileage (11/2-12/14), approved by EL and CP	Yes	Yes
	12/28/2018	108.44	Supplies for swearing in meeting/ petty cash reimb	Yes	Yes
	12/28/2018	19.91	Meeting expense/petty cash reimb	Yes	Yes
Elsie Lane					
	9/5/2018	130.80	Personal vehicle mileage (7/12-8/27), approved by CP	Yes	Yes
	10/15/2018	142.24	Personal vehicle mileage (10/1-10/11), approved by CP	Yes	Yes
	11/5/2018	166.06	Personal vehicle mileage (10/25-11/1) & travel lunches, approved by CP and ST	Yes	Yes

Town of Iowa- Exhibit 2
 Credit Card Testing
 7/1/18-12/31/18

Cardholder Name	Statement Date	Purchase Date	Vendor	Amount	Description	Receipt present	Business Purpose Documented	If meal, participants documented
Carol Ponthieux								
					Food/drinks for Mayor's IMCAL meeting			
	Sams Club 10/29/18	10/29/2018	Sams Club	373.57		Yes	Yes	N/A
	Sams Club 12/15/18	12/15/2018	Sams Club	132.24	Membership fees	Yes	Yes	N/A
	Capital One 12/20/18	12/14/2018	Embassy Suites	258.00	PRIMA Conference	Yes	Yes	N/A
Sandra Turley								
	Capital One 7/20/18	6/25/2018	Louisiana Munic Assoc	200.00	Councilman Talbot-LMA Conv	Yes	Yes	Yes
	Bank Of America 8/25/18	8/16/2018	LMA	515.00	EL & ST LMA Muni Clerk Conf	Yes	Yes	Yes
	Band Of America 9/25/18	9/10/2018	Izzo's	9.03	Kim meal- LAMSA in BR	Yes	Yes	Yes
		9/13/2018	Izzo's	10.84	Kim meal- LAMSA in BR	Yes	Yes	Yes
		9/14/2018	Walgreens	7.20	Kim meal - LAMSA in BR	Yes	Yes	Yes
		9/17/2018	Embassy Suites	250.00	Kim hotel- LAMSA in BR	Yes	Yes	Yes
	Capital One 10/20/18	10/5/2018	La Quinta Inn Boutte,LA	96.30	LFMA Fall 2018 Meeting	Yes	Yes	N/A
		10/5/2018	Ruby Tuesday	18.14	Lunch- LFMA Meeting (ST)	Yes	Yes	Yes
		10/4/2018	Iron Gate	19.80	Dinner- LFMA Meeting (ST)	Yes	Yes	Yes
	Capital One 11/20/18	10/24/2018	Ruths Chris	43.16	LMCA Lunch (EL & ST)	Yes	Yes	Yes
		10/23/2018	Albasha Greek	48.33	LMCA Dinner (EL & ST)	Yes	Yes	Yes
		10/25/2018	Embassy Suites	375.00	LMCA Hotel (3 nights) Meal- LLA Training session (CP, ST,	Yes	Yes	N/A
		10/31/2018	Deanos Pizza	49.52	CM)	Yes	Yes	Yes
		11/7/2018	Square Kelly Bourque	450.00	Fall PRIMA Reg- CP, BB, ST	Yes	Yes	N/A
	Capital One 12/20/18	12/11/2018	Saltgrass	23.68	Dinner- PRIMA Conf (ST)	Yes	Yes	Yes
		12/12/2018	Sporting News Grill	22.08	Dinner- PRIMA Conf (ST)	Yes	Yes	Yes
		12/12/2018	Holiday Inn	100.00	LAMP/PRIMA Conf hotel	Yes	Yes	N/A
		12/14/2018	Embassy Suites	258.00	LAMP/PRIMA Conf hotel	Yes	Yes	N/A

Town of Iowa- Exhibit 2
 Credit Card Testing
 7/1/18-12/31/18

Cardholder Name	Statement Date	Purchase Date	Vendor	Amount	Description	Receipt present	Business Purpose Documented	If meal, participants documented
		12/19/2018	Walmart	32.69	Plates, napkins (Spc mtg- council farewell)	Yes	Yes	N/A
		12/19/2018	Rouses	114.37	Sandwiches, cake (Spc mtg- council farewell)	Yes	Yes	N/A
Elsie Lane								
Capital One	7/20/18	7/11/2018	Kitchen Collection	27.54	Flatware organizer for kitchen	Yes	Yes	N/A
Capital One	8/20/18	7/31/2018	Olive Garden	87.32	Meal- LMA Meeting	Yes	Yes	No
		8/1/2018	Modern Pantry	22.59	LMA Mtg food (KG, EL, ST)	Yes	Yes	Yes
		8/17/2018	Spring Market	73.97	Food, resiliency grant mtg	Yes	Yes	N/A
Capital One	9/20/18	8/23/2018	Tia Juanitas	49.38	Meals for OEP Meeting (3 people)	Yes	Yes	Yes
		8/31/2018	Spring Market	756.00	City hall emergency water	Yes	Yes	N/A
		9/1/2018	Stine	9.94	Mop head (city hall- wax floors)	Yes	Yes	N/A
		9/18/2018	Spring Market	19.96	Batteries for CC AC unit			
Capital One	11/20/18	10/22/2018	Tio Javis	47.40	LMCA Dinner (EL)	Yes	Yes	Yes
		10/21/2018	Chili's	24.91	LMCA Dinner (EL)	Yes	Yes	Yes
		10/22/2018	Panda Express	8.76	LMCA Lunch (EL)	Yes	Yes	Yes
		10/26/2018	Embassy Suites	625.00	LMCA Hotel- 5 nights	Yes	Yes	N/A
		10/29/2018	Acme Brick	320.00	Bricks for Veteran's Memorial	Yes	Yes	N/A
		10/30/2018	Spring Market	26.67	Groceries- Veteran's Mem.	Yes	Yes	N/A
		10/31/2018	Lowes	78.82	Park flowers	Yes	Yes	N/A
		10/31/2018	Party City	44.86	Misc supplies- Veteran's Mem.	Yes	Yes	N/A
		10/31/2018	Dollar General	17.63	Misc supplies- Veteran's Mem.	Yes	Yes	N/A
		11/2/2018	Grandma's Garden	45.13	Balloons- Veteran's Mem.	Yes	Yes	N/A
Capital One	12/20/18	12/5/2018	Calcasieu Trophies	328.00	Council & Veteran's Mem plaques	Yes	Yes	N/A
		12/17/2018	Acme Brick	240.00	Bricks for Veteran's Mem.	Yes	Yes	N/A

Town of Iowa- Exhibit 2
 Credit Card Testing
 7/1/18-12/31/18

Cardholder Name	Statement Date	Purchase Date	Vendor	Amount	Description	Receipt present	Business Purpose Documented	If meal, participants documented		
Joseph Lewis										
Capital One	7/20/2018	6/27/2018	Spring Market	185.13	Water for calls	Yes	Yes	N/A		
		7/2/2018	Spring Market	184.21	Water for calls	Yes	Yes	N/A		
		7/5/2018	Stine	5.69	Adhesive	Yes	No	N/A		
		7/6/2018	Guidrys Uniforms	56.98	Uniforms	Yes	No	N/A		
		7/18/2018	Burger King	29.17	Meals (3)	Yes	No	No		
Capital One	8/20/2018	7/23/2018	Speedtech Lights	643.19	Various lights	Yes	Yes	N/A		
		7/23/2018	Thibs Auto Titles	97.34	State transaction fees	Yes	No	N/A		
			7/23/2018	Extreme Tactical Dynamic	279.92	LED Grille & Surface Mount Lights	Yes	Yes	N/A	
			7/30/2018	Coach Glass	526.00	Windshield	Yes	Yes	N/A	
			7/30/2018	Stine	18.24	Screws, connectors	Yes	No	N/A	
			7/30/2018	Stine	12.83	Paint	Yes	No	N/A	
			7/31/2018	Speedtech Lights	196.19	2 Alpha-Z LED Surf Mount Lights	Yes	Yes	N/A	
			7/31/2018	Stine	4.29	Screws	Yes	No	N/A	
			8/3/2018	Thibs Auto Titles	104.55	State transaction fees	Yes	No	N/A	
			8/4/2018	Safety Wearhouse	121.22	Uniforms/boots chief lewis	Yes	Yes	N/A	
			8/8/2018	Int Allied Breathi	1,187.49	(None provided)	Yes	No	N/A	
			8/16/2018	Harbor Freight	8.80	Deluxe Pick & Hook	Yes	No	N/A	
			8/16/2018	Allied Glass	247.95	Fire truck windshield install	Yes	Yes	N/A	
	Capital One	9/20/18	8/20/2018	WPSG Inc	399.16	2 ladder belts	Yes	Yes	N/A	
			8/24/2018	Lake Charles Truck	38.80	5 LED lights	Yes	Yes	N/A	
8/23/2018			Cajun Kwik Mart	22.02	2 pizzas- food for training mtg	Yes	Yes	N/A		
8/28/2018			Harbor Freight	317.47	Tools	Yes	No	N/A		
									Lunch- aerial ladder training w/	
				8/29/2018	Boudreaux Cajun Trio	51.45	ferrara rep	Yes	Yes	No
				8/29/2018	Walmart	26.02	Rung lights for ladder	Yes	Yes	N/A
				8/29/2018	Walmart	34.69	Rung lights for ladder	Yes	Yes	N/A
				9/4/2018	Safety Wear House	218.20	Boots for 2 firemen	Yes	Yes	N/A
										Drinks for FF (extended scene on I-
		9/7/2018	Market Basket	32.16	10)	Yes	Yes	N/A		

Town of Iowa- Exhibit 2
 Credit Card Testing
 7/1/18-12/31/18

Cardholder Name	Statement Date	Purchase Date	Vendor	Amount	Description	Receipt present	Business Purpose Documented	If meal, participants documented
					Food for FF 20 burgers (extended scene)	Yes	Yes	N/A
		9/7/2018	Sonic Drive In	94.55				
		9/18/2018	Subway	39.57	Food while hydrant testing	Yes	Yes	No
Capital One	10/20/18	9/28/2018	Dollar General	22.21	Candy- fire prevention	Yes	Yes	N/A
		10/2/2018	Ihop	36.40	3 meals- Baton Rouge, LA	Yes	No	No
		10/3/2018	Harbor Freight	187.33	Gas Chainsaw	Yes	No	N/A
		10/3/2018	Amazon	437.42	Dash cameras and lights	Yes	Yes	N/A
		10/3/2018	Home Depot	17.60	Chain	Yes	No	N/A
		10/7/2018	Walmart	79.65	SD cards for dash cameras	Yes	Yes	N/A
		10/8/2018	Grainger	613.75	Gas detectors	Yes	No	N/A
		10/10/2018	Sams	148.94	Fire station supplies	Yes	Yes	N/A
Capital One	11/20/18	10/28/2018	Loves	69.39	Oil	Yes	Yes	N/A
		10/29/2018	Subway	29.54	3 meals	Yes	No	No
		11/6/2018	Walmart	69.10	Food/supplies for LSU training	No	Yes	N/A
		11/6/2018	Sams	81.85	Food/supplies for LSU training	No	Yes	N/A
		11/12/2018	Home Depot	33.57	Deadbolt & plug for ladder 1	Yes	Yes	N/A
Capital One	12/20/18	11/20/2018	Walmart	115.48	Misc supplies	Yes	No	N/A
		11/21/2018	Walmart	82.48	Misc supplies	Yes	No	N/A
		11/30/2018	TFS FisherSci Ecom	394.64	2 batteries	Yes	No	N/A
		12/3/2018	Stine	22.00	2 flag sets	Yes	No	N/A
		12/12/2018	Harbor Freight	85.94	Air hose	Yes	No	N/A
		12/12/2018	Jiffy Lube	20.00	Inspection- 2001 F250	Yes	Yes	N/A
		12/12/2018	Jiffy Lube	20.00	Inspection- 2017 F150	Yes	Yes	N/A
		12/12/2018	Sams	72.34	Misc supplies	Yes	No	N/A
Capital One	01/20/19	12/24/2018	All Hands Fire Equip	122.95	4 Akron Brass Bale Handle	Yes	No	N/A
Brad Bebee								
Capital One	7/20/18	6/19/2018	Gatti's Pizza	132.90	15 large pizzas, ethics training	Yes	Yes	Yes
		6/19/2018	Verizon Wireless	132.86	Phone cases	Yes	Yes	N/A

Town of Iowa- Exhibit 2
 Credit Card Testing
 7/1/18-12/31/18

Cardholder Name	Statement Date	Purchase Date	Vendor	Amount	Description	Receipt present	Business Purpose Documented	If meal, participants documented
	Sams Club 8/16/18	8/16/2018	Sam's Club	154.57	Resiliency/Grant- food & drinks	Yes	Yes	Yes
	Capital One 8/20/18	8/10/2018	USPS	24.20	Shipment of water samples	Yes	Yes	N/A
		8/17/2018	Market Basket	9.41	Can opener & butter	Yes	No	N/A
		8/17/2018	Lake Charles Poultry	52.70	Chicken leg quarters & rice	Yes	No	N/A
	Capital One 9/20/18	8/21/2018	LA Rural Water Assoc	312.00	LRWA Cert Exam for R. Attales	Yes	Yes	N/A
		9/4/2018	Paypal Boothhllum	355.00	(None provided)	No	No	N/A
		9/4/2018	Thomas Supply Inc	97.53	Water plant supplies	Yes	Yes	N/A
	Capital One 10/20/18	9/23/2018	Holiday Inn Alexandra	129.98	Room for 9/23	Yes	No	N/A
	Capital One 12/20/18	12/10/2018	Iowa Donuts	15.04	Donuts for meeting	No	No	N/A
		12/12/2018	Tio Javis	48.59	PRIMA conf (Brad)	Yes	Yes	Yes
		12/14/2018	Holiday Inn	247.33	PRIMA Conf	Yes	Yes	N/A

Town of Iowa- Exhibit 3
 Actual vs Budgeted- Revenue and Expenditures
 7/1/18-12/31/18

Account Number	Account Name	7/1/18-12/31/18 Actual	Pro-rated Budget	\$ Variance (Absolute Value)	% Variance	Explanation from Management
01-31-100 (r)	TAXES - PROPERTY	2,820.36	42,500.00	39,679.64	93%	Bulk of property taxes historically received in January and February of each year
01-32-160	OCCUPATIONAL LICENSES	9,203.02	47,500.00	38,296.98	81%	Bulk of occupational licenses historically received at beginning of calendar year (Jan-Apr)
01-32-175	INSURANCE PREMIUM REV	4,052.63	44,000.00	39,947.37	91%	Bulk of LAMATS insurance premium revenue historically received in January and February of each year
01-33-101	CALCASIEU PARISH POLICE JURY	128,852.63	182,500.00	53,647.37	29%	5 months of activity in "actual" number
01-37-101	FINES - PD	393,119.12	297,500.00	95,619.12	32%	Police department wrote more tickets than budgeted
01-39-106	TRANSFER FROM FIRE DISTRICT	1,620.00	57,500.00	55,880.00	97%	Transfer historically made at one time near end of fiscal year
01-39-502	MISCELLANEOUS INCOME	32,759.19	2,000.00	30,759.19	1538%	\$31,311.46 received from insurance on fire truck accident
01-42.130	EMPLOYEE BENEFITS - PD	167,481.71	146,015.00	21,466.71	15%	Raises given and new employees hired that increased benefits
01-42.300	INS. - GEN. LIABILITY - PD	29,515.26	16,500.00	13,015.26	79%	Entire annual premium included in "actual" number
01-43.309	REPAIRS OTHER	40,080.00	1,750.00	38,330.00	2190%	\$36,991 Ferrara- fire truck repairs from accident
01-44.749	TRANS FROM CWW- OFC REIMB	-	21,500.00	21,500.00	100%	Transfers only done periodically as necessary
13-36-110	INTEREST EARNED	31,151.87	18,000.00	13,151.87	73%	LAMP rates have increased significantly over budgeted amounts
13-41.730	OTHER SERVICES	23,115.27	3,500.00	19,615.27	560%	\$23,115.27 DW Jessen- report for sewer rehab application to USDA loan (loan application suspended)
13-41.740	CAPITAL OUTLAY	28,750.00	500,000.00	471,250.00	94%	Budgeted for project to install water meters, project not finished
13-41.743	FIELD EQUIPMENT PARTS (NEW)	1,820.00	15,000.00	13,180.00	88%	Anticipation of repairs on pumps- not needed yet
13-41.850	TRANSFER TO LA CDBG	11,971.83	-	11,971.83	N/A	Transfer to LACDBG fund to cover expenditures
15-41.110	EMPLOYEE WAGES	57,139.87	43,570.00	13,569.87	31%	Re-allocation of employees
15-41.500	WASTEWATER MAINTENANCE EXPENSE	134.45	15,000.00	14,865.55	99%	Planned maintenance- not yet completed
15-41.520	STREET REPAIRS	134.45	200,000.00	199,865.55	100%	Budgeted projects have not yet occurred
15-41.741	TRACTORS / LAWN EQUIPMENT	12,849.28	2,500.00	10,349.28	414%	\$4,270 Abell & Son tractor AC repair and \$5,315 Shakey's repair to slope mower
16-41.252	CITY HALL MAINTENANCE & EQUIP.	69,655.06	55,000.00	14,655.06	27%	Budgeted project for town hall renovations- majority of work completed in 6m ended 12/31/18
16-41.750	DRAINAGE	15,076.94	150,000.00	134,923.06	90%	Budgeted projects have not yet occurred
16-41.752	FLOOD CONTROL	-	150,000.00	150,000.00	100%	Budgeted projects have not yet occurred
16-41.753	PARK IMPROVEMENTS	122,699.50	75,000.00	47,699.50	64%	Walking Path invoices that were recorded in PY as payables (to be reversed)
51-41.110	EMPLOYEE WAGES	66,467.16	78,500.00	12,032.84	15%	Employee quit and position not refilled
51-43.720	CHEMICALS & ADDITIVES	22,652.66	35,000.00	12,347.34	35%	Fewer chemicals required than budgeted
51-43.743	FIELD MAINTENANCE SUPPLIES	11,656.39	750.00	10,906.39	1454%	\$6,109 Griner Drilling- parts for 10 pumps at John Dale Lift Station
51-44.700	TRASH COLLECTION FEES	102,870.95	126,000.00	23,129.05	18%	December invoice not posted (monthly invoices approximately \$20,500)