

City Marshal of Slidell

FINANCIAL STATEMENTS

December 31, 2019



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City Marshal of Slidell
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Honorable Kevin Foltz, Marshal
City Marshal of Slidell
Slidell, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the City Marshal of Slidell (the Marshal) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Marshal's financial statements as listed in the table of contents and the related notes to financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement 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 (AICPA), 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.

Accountants' 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.

OTHER MATTERS

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head on page 24 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 3 through 5 and page 23, respectively, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplementary Information

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated June 26, 2020 on the results of our agreed-upon procedures for compliance with laws and regulations.

Carri Riggs & Ingram, L.L.C.

June 26, 2020



**Required Supplementary
Information (Part I)**

City Marshal of Slidell Management's Discussion and Analysis

As management of the City Marshal of Slidell (Marshal), we offer readers of the Marshal's financial statements this narrative overview of the financial activities of the Marshal for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with the Marshal's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

The basic financial statements include government-wide and general fund financial statements. The government-wide Statement of Net Position and Statement of Activities present information for all of the activities of the Marshal's office, from an economic resources measurement focus using the accrual basis of accounting. Primarily for our office, the difference between these statements and the general fund financial statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the general fund financial statements and compensated absences payable earned by employees during the year are expensed in the government wide financial statements. The Balance Sheet – General Fund details the assets and liabilities of the general fund while the Reconciliation of the Balance Sheet – General Fund to the Statement of Net Position reflects the differences from the amounts reported in the Statement of Net Position. The Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund reflects the current year receipt and disbursement of funds, and the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund to the Statement of Activities reflects the differences in the changes in fund balance to the changes in net position of the government activities. The differences between the adopted budget and the actual activities are reflected in the Budgetary Comparison Schedule – General Fund.

The Marshal is an independent elected official. However, since the Marshal's office is dependent on the City of Slidell to provide office space, a courtroom and related utility costs, as well as reimbursements of a portion of its salaries expenditures, the Marshal is determined to be a component unit of the City of Slidell. The accompanying financial statements only present information for the fund maintained by the Marshal.

OVERVIEW OF THE FINANCIAL STATEMENTS

Our analysis of the fund maintained by the Marshal as a whole begins on page 6. The Statement of Net Position and Statement of Activities report information about the fund maintained by the Marshal as a whole and about its activities in a way which helps answer one of the most important questions asked about the Marshal's finances, "Is the Marshal, as a whole, better off or worse off as a result of the year's activities?" These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting used by most private sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when the cash was received or paid.

City Marshal of Slidell Management's Discussion and Analysis

These two statements report the Marshal's net position and the changes in net position. Net position, the difference between the assets and deferred outflows and the liabilities and deferred inflows, is one way to measure the Marshal's financial health and, over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating.

The fund maintained by the Marshal is recorded as governmental activities in the Statement of Net Position and Statement of Activities.

All of the expenses paid from the funds maintained are reported here as governmental activities and consist primarily of salaries and benefits, fees paid, office expenses, contract services, memberships and educational conferences. Court costs and fees and contributions from the City of Slidell finance most of the activities of the Marshal.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. The Marshal's total net position decreased from \$118,322 in 2018 to \$99,665 in 2019 partially due to the decrease of payments from the City Court of Slidell.

The Marshal's office at December 31, 2019 and 2018 had \$101,177 and \$103,656, respectively, in cash on hand. At December 31, 2019 and 2018, the Marshal had net capital assets of \$- and \$449, respectively, with total assets being \$116,524 and \$134,347, respectively. At December 31, 2019 and 2018, the Marshal had no long term debt and had current liabilities of \$16,859 and \$16,025, respectively.

Total revenue for the Marshal's office increased from \$394,940 in 2018 to \$398,920 in 2019 due to the increase of repossessions.

Expenditures, excluding depreciation expense of \$538 in 2018 and \$449 in 2019, increased from \$413,985 in 2018 to \$417,128 in 2019 due to an increase in payroll expense.

FINANCIAL ANALYSIS OF THE MARSHAL'S GENERAL FUND

The focus of the fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending. The general fund reported an ending fund balance of \$108,546.

City Marshal of Slidell Management's Discussion and Analysis

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2019, there were no significant unfavorable variances in the total revenue and total expenditure line items when comparing the revised budget versus the actual results of the Marshal.

The Marshal's final revised budget shows an increase in revenues of \$31,001 primarily due to an increase in repossessions.

FIDUCIARY FUND

The fiduciary fund reporting focuses on net assets and changes in net assets. The only fund accounted for in this category is the agency fund. The agency fund accounts for assets held by the Marshal as an agent for litigants help in pending court action. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of the results of operations. Consequently, the agency fund has no measurement focus, but uses the modified accrual basis of accounting. Assets decreased from \$3,742 in 2018 to \$3,553 in 2019 due to additional payments made.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Marshal considered many factors when setting the operating budget for the year ending December 31, 2020. The Marshal anticipates an increase in revenues to \$412,000, while anticipated expenditures are expected to be approximately \$409,520. During June 2020, the budget was revised to reflect the COVID-19 (Note 5). Anticipated revenues decreased to \$350,500 largely due to the City Court of Slidell and evictions. Anticipated expenditures decreased to \$374,000 due to a decrease in payroll expenditures. The Marshal expects to make continued cuts across all expenditure classes and seek additional funding sources from the City of Slidell and the City Court of Slidell.

CONTACTING THE MARSHAL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the funds maintained by the Marshal and to show the accountability for the money it receives. If you have any questions or need additional information, contact the Marshal's office at P.O. Box 2356, Slidell, Louisiana 70459.



Financial Statements

**City Marshal of Slidell
Statement of Net Position**

<i>December 31,</i>	2019
Assets	
Cash and cash equivalents	\$ 101,177
Due from other governmental agencies	10,797
Accounts receivable	997
Due from agency fund	3,553
Capital assets, net	-
<hr/>	
Total assets	116,524
Liabilities	
Accounts payable and accrued liabilities	7,978
Compensated absences payable	8,881
<hr/>	
Total liabilities	16,859
Net Position	
Unrestricted	99,665
<hr/>	
Total net position	\$ 99,665
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See accompanying notes and Independent Accountants' Review Report.

**City Marshal of Slidell
Statement of Activities**

<i>For the year ended December 31, 2019</i>	Program Revenues			Net Revenues
Expenses	Charges for Services	Grants and Contributions	(Expenses)	
Public safety	\$ 417,577	\$ 338,543	\$ -	\$ (79,034)
General Revenues				
Bond forfeiture judgments				8,916
Other income				51,461
Total general revenues				60,377
Change in net position				(18,657)
Net position, beginning of year				118,322
Net position, end of year				\$ 99,665

See accompanying notes and Independent Accountants' Review Report.

**City Marshal of Slidell
Balance Sheet - General Fund**

<i>December 31,</i>	2019
Assets	
Cash and cash equivalents	\$ 101,177
Due from other governmental agencies	10,797
Accounts receivable	997
Due from agency fund	3,553
<hr/>	
Total assets	\$ 116,524
<hr/>	
Liabilities and Fund Balance	
Liabilities	
Accounts payable and accrued liabilities	\$ 7,978
<hr/>	
Total liabilities	7,978
Fund Balance	
Unassigned	108,546
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Total fund balance	108,546
<hr/>	
Total liabilities and fund balance	\$ 116,524
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See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Reconciliation of the Balance Sheet - General Fund to the
Statement of Net Position

<i>December 31,</i>	2019
Total fund balance - general fund	\$ 108,546
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Long-term liabilities, compensated absences, are not due and payable in the current period and, therefore, are not reported in the fund.	(8,881)
Net position of governmental activities	\$ 99,665

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Revenues, Expenditures, and Changes in Fund
Balance - General Fund

<i>For the year ended December 31,</i>	2019
Revenues	
City of Slidell fees	\$ 131,455
City Court of Slidell fees	141,028
Other income	51,461
Evictions	44,450
Fingerprint fees	7,210
On behalf payments	14,400
Bond forfeiture judgments	8,916
<hr/>	
Total revenues	398,920
Expenditures	
Salaries	303,219
Payroll taxes	5,553
Deferred compensation plan	7,608
Telephone	5,710
Automobile	3,018
Retirement fund	30,297
Professional fees	12,343
Insurance	28,517
Rent expense	14,400
Materials and supplies	6,009
Miscellaneous	454
<hr/>	
Total expenditures	417,128
<hr/>	
Excess (deficiency) of revenues over (under) expenditures	(18,208)
<hr/>	
Fund balance, beginning of year	126,754
<hr/>	
Fund balance, end of year	\$ 108,546
<hr/>	

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance – General Fund to the Statement of Activities**

<u>December 31,</u>	<u>2019</u>
Net change in fund balance - total general fund	\$ (18,208)
Amounts reported for governmental activities in the statement of activities are different because:	
General fund reports capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(449)
<u>Change in net position of governmental activities</u>	<u>\$ (18,657)</u>

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Fiduciary Net Position – Agency Fund

<i>December 31,</i>	2019
<hr/>	
Assets	
Cash and cash equivalents	\$ 3,553
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Total assets	3,553
Liabilities	
Due to Marshal	3,553
<hr/>	
Total liabilities	\$ 3,553
<hr/> <hr/>	

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Changes in Fiduciary Net Position – Agency Fund

<i>For the year ended December 31,</i>		2018	Additions	Deductions		2019
Cash and cash equivalents	\$	3,742	\$ 290,966	\$ (291,155)	\$	3,553
Total Assets	\$	3,742	\$ 290,966	\$ (291,155)	\$	3,553
Due to Marshal	\$	3,742	\$ 290,966	\$ (291,155)	\$	3,553
Total Liabilities	\$	3,742	\$ 290,966	\$ (291,155)	\$	3,553

See accompanying notes and Independent Accountants' Review Report.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Marshal of Slidell (the Marshal) was incorporated in 1964 under the provisions of RS 13:2487.1 – City Court of Slidell. The current code, as adopted in 2014, authorizes the following services: executes the legal orders for Slidell City Court, including serving legal summons and providing security for the court, its personnel and visitors.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the City Marshal of Slidell for a term of six years.

The accompanying financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Marshal are described below.

In evaluating the Marshal as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. The Marshal has a separate elected governing body, it is legally separate, and is fiscally independent of any other state and local government. No other potential component units meet the criteria for inclusion in the financial statements of the Marshal.

Government-Wide and Fund Financial 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 primary government and its component units. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the general fund and fiduciary fund, even though the latter is excluded from the government-wide financial statements. The general fund is the only major governmental fund of the Marshal.

City Marshal of Slidell Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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.

The general fund financial statements are reported using the *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 Marshal considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the general fund.

Program revenues must be directly associated with the function. These revenues are derived from fees charged for services. Revenues of the Marshal consist principally of fines and fees for services relating to court filings. Any interest income is recorded when earned. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. There were no activities of the Marshal categorized as business-type activities.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund financial statements provide information about the Marshal's funds, including its fiduciary fund. Separate statements for each fund category—general and fiduciary—are presented.

The Marshal reports the following major governmental fund:

The General Fund is the Marshal's primary operating fund. It accounts for all financial resources of the general government. The general fund is the principal fund of the Marshal.

Additionally, the City reports the following fund type:

The agency fund accounts for assets held by the Marshal as an agent for litigants in pending court action. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of the results of operations.

During the course of operations, the Marshal has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds.

Budgetary Information

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund.

The appropriated budget is prepared by fund, function, and department.

Assets, Liabilities, and Net Position

Cash and cash equivalents

The Marshal's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Accounts Receivable

Allowance for doubtful accounts – Accounts receivable have been reported net of the allowance for doubtful accounts. Accounts receivable in excess of 120 days are subject to being considered as uncollectable. The Marshal deems all amounts collectable; therefore, an allowance for doubtful accounts is not necessary.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position (Continued)

Capital Assets

Capital assets, which include automobiles and furniture and equipment, are reported in the government-wide financial statements. Capital assets are defined by the Marshal as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of three years. The automobiles and furniture and equipment are depreciated using the straight-line method over the an estimated useful life of 5 years.

Compensated Absences

The Marshal's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statement. A liability for those amounts is recorded in the general fund only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Accumulated sick leave lapses when employees leave the employment of the Marshal and, accordingly upon separation from service, no monetary obligation exists.

Categories and Classification of Fund Equity

Net position flow assumptions – Sometimes the Marshal will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Marshal's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the Marshal will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the general fund financial statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Marshal's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position (Continued)

Categories and Classification of Fund Equity (Continued)

Fund balance policies – Fund balance of the general fund is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Marshal, itself, can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Marshal. The Marshal can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the Marshal for specific purposes but do not meet the criteria to be classified as committed. The Marshal can, by resolution, authorized assigned fund balance. The Marshal may also assign fund balance, as it does when appropriating fund balance, to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the general fund.

The Marshal did not have any nonspendable, restricted, committed or assigned fund balances at December 31, 2019.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues. The Marshal did not have any grants and contributions for the year ended December 31, 2019.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 26, 2020. See Note 5 for relevant disclosure(s). No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The Marshal is currently assessing the impact of GASB 84 on the financial statements for the year ending December 31, 2020.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

**City Marshal of Slidell
Notes to Financial Statements**

Note 2: DETAILED NOTES ON ALL FUNDS

Deposits

As of December 31, 2019, all of the Marshal's bank balances were covered by federal depository insurance (FDIC).

Capital Assets

The following is a summary of changes in capital assets during the year ended December 31, 2019:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated				
Automobiles	\$ 51,588	\$ -	\$ -	\$ 51,588
Furniture and equipment	19,098	-	-	19,098
Total capital assets, being depreciated	70,686	-	-	70,686
Less accumulated depreciation for				
Automobiles	51,588	-	-	51,588
Furniture and equipment	18,649	449	-	19,098
Total accumulated depreciation	70,237	449	-	70,686
Capital assets, net	\$ 449	\$ (449)	\$ -	\$ -

Operating Leases

The Marshal periodically enters into lease transactions for equipment. The Marshal records lease payments on these operating leases as expenses when incurred. The equipment lease was renewed on May 12, 2016, ending May 2021. Lease expense related to the operating lease for the year ended December 31, 2019 amounted to \$2,192.

As of December 31, 2019, future minimum lease payments are as follows:

2020	\$ 2,019
2021	841
Total	\$ 2,860

Note 2: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Due from Other Governmental Agencies and Agency Fund

Included in due from other governmental agencies are amounts due from a governmental agency for a portion of agency fees that are associated with tickets written by the St. Tammany Parish Sheriff's Department through the City Court of Slidell. As of December 31, 2019, the balance due from the City Court of Slidell was \$10,797.

Due from agency fund consists of amounts payable on behalf of the Marshal. As of December 31, 2019, the balance in the account was \$3,553.

Note 3: DEFERRED COMPENSATION PLAN

The Marshal's office offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. Annual contributions to the Plan may not exceed the lesser of 100% of participant compensation or \$18,000 (for 2019). Additionally, participants age 50 years or older may elect to defer an additional \$6,000.

During the three calendar years ending prior to normal retirement age, as defined by the Plan, participants may be eligible to contribute "catch-up" amounts not to exceed amounts permitted by the Internal Revenue Code. Salaries of employees participating in the Plan for the years ended December 31, 2019, 2018, and 2017 totaled \$289,918, \$284,919, and \$222,930, respectively. The employer's contributions for the years ended December 31, 2019, 2018, and 2017 were \$7,608, \$6,621, and \$6,110, respectively, and the employee's contributions were \$40,080, \$39,830, and \$47,410, respectively. Employee contributions are made as non-taxable payroll deductions.

All amounts of the compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights (until paid or made available to the employee or beneficiary) are solely the property and rights of the Marshal (without being restricted to the provisions of benefits under the Plan), subject only to the claims of the Marshal's general creditors. Participants' rights under the Plan are equal to those of general creditors of the Marshal in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Marshal's legal counsel that the Marshal has no liability for losses under the Plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Marshal believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 3: DEFERRED COMPENSATION PLAN (CONTINUED)

Accordingly, the Plan's assets and related liabilities have not been included herein.

Investments are managed by the Plan's administrator (Louisiana Deferred Compensation Commission). The choices of the investment option(s) are made by the Plan participants.

Note 4: PENSION PLAN

Municipal Employees' Retirement System of Louisiana

The City of Slidell annually charges the Marshal for pension costs incurred by its retirement system. Pension costs for the year ended December 31, 2019 was \$30,297. Employees of the Marshal are allowed to participate in the Municipal Employees' Retirement System of Louisiana (the System) and the Marshal is allocated a percentage of the costs annually by the City of Slidell.

The System does not make separate measurements of assets and pension benefit obligations for individual entities such as the Marshal and the actuarial/financial information as of December 31, 2019 for the System was not available at the date of the report issuance. The City of Slidell and the Marshal do not guarantee the benefits granted by the retirement system. Historical trend information showing the System's progress is accumulating sufficient assets to pay benefits when due is presented in the System's comprehensive annual financial report. The report may be obtained via contact with Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, LA 70809. Telephone: (225) 925-4810; Toll Free: (800) 820-1137; Fax: (225) 925-4816.

Note 5: SUBSEQUENT EVENTS

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Marshal. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.



**Required Supplementary
Information (Part II)**

City Marshal of Slidell
Budgetary Comparison Schedule - General Fund

<i>For the year ended December 31, 2019</i>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
City of Slidell fees	\$ 133,000	\$ 142,500	\$ 131,455	\$ (11,045)
City Court of Slidell fees	116,500	120,000	141,028	21,028
Other income	59,700	81,639	51,461	(30,178)
Evictions	45,000	42,750	44,450	1,700
Fingerprint fees	10,000	6,500	7,210	710
Bond forfeiture judgments	2,500	4,313	8,916	4,604
Total revenues	366,700	397,701	384,520	(13,181)
Expenditures				
Salaries	280,000	312,900	303,219	9,681
Payroll taxes	-	-	5,553	(5,553)
Deferred compensation plan	-	-	7,608	(7,608)
Telephone	6,000	5,800	5,710	90
Automobile	4,000	3,608	3,018	590
Retirement fund	33,000	16,400	30,297	(13,897)
Professional fees	10,000	12,900	12,343	557
Insurance	28,000	28,517	28,517	-
Materials and supplies	5,520	6,217	6,009	208
Miscellaenous	-	-	454	(454)
Total expenditures	366,520	386,342	402,728	(16,386)
Excess (deficiency) of revenues over (under) expenditures	180	11,359	(18,208)	(29,567)
Fund balance, beginning of year			126,754	-
Fund balance, end of year			\$ 108,546	\$ (29,567)

Note that this schedule is prepared on a budgetary basis, but it is not different from Generally Accepted Accounting Principles (GAAP) in presentation.

**In-kind revenues and expenses of \$14,400 for rent expense are not budgeted.

See Independent Accountants' Review Report.



**Other Supplementary
Information**

City Marshal of Slidell

Schedule of Compensation, Benefits, and Other Payments to Agency Head

For the Year Ended December 31,

2019

Agency Head Name: Kevin Foltz, Marshal

Purpose	Amount
Salary	\$ 115,743
Benefits-insurance	-
Benefits-retirement	30,297
Uniforms	-
Per diem	-
Reimbursements	356
Travel	-
Fuel usage	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ 146,396

See Independent Accountants' Review Report.

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES FOR COMPLIANCE
WITH LAWS AND REGULATIONS**

Honorable Kevin Foltz, Marshal
City Marshal of Slidell
Slidell, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the City Marshal of Slidell (the Marshal) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the year ended December 31, 2019, included in the accompanying Louisiana Attestation Questionnaire. Management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. 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.

Results: The Marshal did not purchase any items exceeding \$30,000.

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).

Results: The Marshal provided us with the required list including the noted information.

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

Results: The Marshal provided us with the required listing.

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

Results: No employee's names appeared on both lists obtained in Procedures 2 and 3.

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.

Results: No vendors appeared on both the list of disbursements and outside business interests.

Budgeting

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

Results: The Marshal provided us with a copy of the original budget and the amended final budget.

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

Results: Not applicable.

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. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

Results: We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 10% per category or 5% in total.

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,

Results: We examined supporting documentation for each of the six selected disbursements and found that payment was the proper amount and made to the correct payee.

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

Results: We noted all six payments were coded to the correct fund and general ledger accounts.

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

Results: Inspection of documentation supporting each of the six selected disbursements indicated approval from the Marshal.

Meetings

10. Obtain evidence from management to support that agendas 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.

Results: Not applicable.

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 such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Results: We obtained copies of 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.

Results: We obtained payroll disbursements for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Audit State Laws

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

Results: The Marshal provided for a timely report to be completed within the 6 months of year end.

14. Inquire of management and report whether the Organization entered into any contracts that utilized state funds and 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 Organization was not in compliance with R.S. 24:513 (the audit law).

Results: We inquired of management about any contracts. There were no contracts noted that were subject to the public bid law.

Prior-Year Comments

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

Results: Our prior year report, dated June 28, 2019, did not include any comments or unresolved matters.

We were not engaged to, and did not perform, an examination or review, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Marshal of Slidell and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Cary Riggs & Ingram, L.L.C.

June 26, 2020

**City Marshal of Slidell
Schedule of Findings and Responses
December 31, 2019**

Part 1 – Financial Statement Findings

No findings noted for the year ended December 31, 2019.

Part 2 – Compliance

No findings noted for the year ended December 31, 2019.

Part 3 – Other Matters

No other matters noted for the year ended December 31, 2019.

**City Marshal of Slidell
Summary Schedule of Prior Year Findings
December 31, 2019**

Part 1 – Financial Statement Findings

No findings noted for the year ended December 31, 2018.

Part 2 – Compliance

No findings noted for the year ended December 31, 2018.

Part 3 – Other Matters

A management letter was issued for the year ended December 31, 2018. The matter was resolved.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

Carr, Riggs & Ingram, LLC
111 Veterans Blvd Ste 350
Metairie, LA 70005

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of **December 31, 2019** (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes [] No []

Code of Ethics for Public Officials and Public Employees

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

Yes [] No []

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

Yes [] No []

Budgeting

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

Yes [] No []

Accounting and Reporting

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

We 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 [] ^{N/A}

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.

 _____ Marshal 5-26-2020 D
ate

_____ Bookkeeper _____
Date

City Marshal of Slidell

AGREED-UPON PROCEDURES REPORT

December 31, 2019



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Kevin Foltz, Marshal
City Marshal of Slidell
Slidell, Louisiana

We have performed the procedures enumerated below, which were agreed to by the City Marshal of Slidell (the Marshal) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Act 774 agreed-upon procedures for the fiscal period January 1, 2019 through December 31, 2019. The Marshal's management is responsible for those C/C areas identified in the AUPs.

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.

Our procedures and results are as follows:

Completeness of Collections/Additions (follow-up)

1. Obtain and inspect the Marshal's written policies and procedures over collections/additions and observe that they address management's actions to determine the completeness of collections for each type of revenue and agency fund additions.

Results: No exceptions were found as a result of applying the procedure.

Agency Fund Disbursements/Deductions (follow-up)

1. Obtain and inspect the Marshal's written policies and procedures over agency fund disbursements/deductions and observe that they address (1) how disbursements are initiated; (2) documentation and approval required for disbursement of funds (to include verification of payees fund balance prior to disbursement); (3) documentation of approval over each disbursement by a person not involved in the check writing process; and (4) reconciliation of disbursement postings to the general ledger by someone not involved in the disbursement process.

Results: No exceptions were found as a result of applying the procedure.

Payroll and Personnel (follow-up)

1. Obtain and inspect the Marshal's written policies and procedures over payroll/personnel and observe that they address (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Results: No exceptions were found as a result of applying the procedure.

2. 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.

Results: No exceptions were found as a result of applying the procedure.

3. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #2 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

Results: No exceptions were found as a result of applying the procedure.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

Results: No exceptions were found as a result of applying the procedure.

- c) Observe that any leave accrued or taken during the pay period is reflected in the Marshal's cumulative leave records and no leave balances are maintained over that threshold allowed by Marshal written policy and procedures.

Results: No exceptions were found as a result of applying the procedure.

4. 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' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Results: There were no termination payments during the fiscal period January 1, 2019 through December 31, 2019.

Information Technology Disaster Recovery/Business Continuity

1. Obtain and inspect the Marshal's written policies and procedures over information technology disaster recovery/business continuity (or the equivalent contractual terms if IT services are outsourced) and observe that they address (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: No exceptions were found as a result of applying the procedure.

2. Perform the following sub-procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a) Obtain and inspect the Marshal's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Results: We performed the procedure and discussed the results with management. No exceptions were found as a result of applying the procedure.

- b) Obtain and inspect the Marshal's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management. No exceptions were found as a result of applying the procedure.

- c) Obtain a listing of the Marshal's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have active antivirus software and that the antivirus, operating system, and accounting system software are the most recent versions available (i.e. up-to-date).

Results: We performed the procedure and discussed the results with management. No exceptions were found as a result of applying the procedure.

Sexual Harassment

1. Obtain and inspect the Marshal's written sexual harassment policies and procedures and observe that they address all requirements of Louisiana Revised Statutes (R.S.) 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

Results: Exception noted. There were no policies and procedures addressing annual employee training and annual reporting requirements.

2. Obtain a listing of employees/elected officials/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/elected officials/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/elected official/board member completed at least one hour of sexual harassment training during the calendar year.

Results: No exceptions were found as a result of applying the procedure.

3. Observe that the Marshal has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the Marshal's premises if the Marshal does not have a website).

Results: No exceptions were found as a result of applying the procedure.

4. Obtain the Marshal's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

Results: No exceptions were found as a result of applying the procedure.

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*. 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 on management's assertions. 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 areas identified in the Act 774 AUPs, 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 Legislative Auditor as a public document.

Carr, Riggs & Ingram, L.L.C.

June 26, 2020



TELEPHONE: (985) 847-1901

FAX: (985) 847-2278

MAILING ADDRESS:
POST OFFICE BOX 2356
SLIDELL, LOUISIANA 70459

Kevin J. Foltz
Marshal

Slidell City Marshal

City Court of Slidell
WARDS 8 AND 9 OF ST. TAMMANY PARISH
501 BOUSCAREN
SLIDELL, LOUISIANA 70458

June 26, 2020

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC
111 Veterans Blvd.
Suite 350
Metairie, LA 70005

RE: Management's Response to Act 774 Agreed-Upon Procedures
City Marshal of Slidell

Dear Sirs:

The Marshal acknowledges that all employees received the annual sexual harassment training and met the annual reporting requirements during fiscal 2019. The written policies and procedures were revised during fiscal 2020 to reflect the processes that were previously followed.

Sincerely,

Honorable Kevin Foltz, Marshal