



**PINEVILLE CITY MARSHAL'S OFFICE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1 - 2
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis	3 - 5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	6
Statement of Activities	7
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
NOTES TO FINANCIAL STATEMENTS.....	10 - 14
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	15
SUPPLEMENTAL INFORMATION	
Schedule of Changes in Deposits Due Others.....	16
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	17
ADDITIONAL REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	18 - 19
Schedule of Findings and Questioned Cost.....	20
Management's Corrective Action Plan	21
Schedule of Prior Year Findings and Questioned Cost.....	22
STATEWIDE AGREED-UPON PROCEDURES	Appendix A



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

May 23, 2018

Independent Auditors' Report

The Honorable. Sarah Smith
Pineville City Marshal

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and each major fund of the Pineville City Marshal's Office, a component unit of the Pineville City Court, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Pineville City Marshal's Office, as of December 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplemental Information

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

Other Supplemental Information

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2018, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

This section of annual financial report presents our discussion and analysis of the Pineville City Marshal's financial performance during the fiscal year ended December 31, 2017.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government –Wide Financial Statements

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

Fund Financial Statements

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

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE AS A WHOLE

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

	<u>December 31,</u>	
	<u>2017</u>	<u>2016</u>
<u>Assets:</u>		
Current Assets	\$ 208,122	\$ 152,359
Depreciable Capital Assets, net	13,058	21,305
<u>Total Assets</u>	<u>221,180</u>	<u>173,664</u>

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

	December 31,	
	2017	2016
<u>Liabilities:</u>		
Current and Other Liabilities	9,259	8,241
Long-Term Liabilities	3,655	12,914
Total Liabilities	12,914	21,155
<u>Net Position:</u>		
Unrestricted	208,122	152,359
Invested in Capital Assets, Net	144	150
Total Net Position	\$ 208,266	\$ 152,509

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

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

	For the Year Ended December 31,	
	2017	2016
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 101,902	\$ 85,332
General Revenue:		
Interest	----	----
Total Revenue	101,902	85,332
<u>Program Expenses:</u>		
General Government	46,145	58,608
Change in Net Position	55,757	26,724
Net Position Beginning	152,509	125,785
Net Position Ending	\$ 208,266	\$ 152,509

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

FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE'S FUNDS

For the year ended December 31, 2017, differences between the government-wide presentation and the fund financial statements were limited to the reporting the depreciation of capital assets and capital lease obligations.

PINEVILLE CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

BUDGET HIGHLIGHTS

For the year ended December 31, 2017, revenue and expenditures conformed to expectations.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2017, capital asset activity was limited to depreciating existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2017, debt activity was limited to servicing existing capital leases.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

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

Pineville City Marshal's Office

Statement of Net Position

December 31, 2017

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 207,622
Due From Fuduciary Funds	500
Depreciable Capital Assets	<u>13,058</u>
Total assets	<u>221,180</u>
<u>LIABILITIES</u>	
Installment Purchase Obligation	
Due Within One Year	9,259
Due In More Than One Year	<u>3,655</u>
Total liabilities	<u>12,914</u>
<u>NET POSITION</u>	
Unrestricted	208,122
Invested in Capital Assets, Net of Related Debt	<u>144</u>
Total Net Position (deficit)	<u><u>\$ 208,266</u></u>

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

Pineville City Marshal's Office

Statement of Activities

Year Ended December 31, 2017

	<u>Governmental Activities</u>
Expenses:	
General Government	
Office Supplies and Expense	9,132
Professional Fees	13,904
Training and Travel	7,163
Miscellaneous	7,090
Depreciation	8,247
Debt Service	609
Total Expenses	<u>46,145</u>
 Program Revenues:	
Charges for Services	<u>101,902</u>
Total Program Revenues	<u>101,902</u>
 Net (Expense) Revenue - Governmental Activities	<u>55,757</u>
 General Revenues:	
Interest	<u>-</u>
Total General Revenues	<u>-</u>
 Change in Net Position	55,757
Net Position - Beginning	<u>152,509</u>
 Net Position - Ending	<u>\$ 208,266</u>

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

Pineville City Marshal's Office

Balance Sheet

Governmental Funds

Year Ended December 31, 2017

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 207,622
Due From Fuduciary Funds	500
Accounts Receivables	<u>-</u>
Total Assets	<u>208,122</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts Payable	<u>-</u>
Total Liabilities	<u>-</u>
Fund Balance	
Unassigned	<u>208,122</u>
Total Liabilities and Fund Balance	<u><u>\$ 208,122</u></u>

Fund Balance	\$ 208,122
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	13,058
Debt obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	<u>(12,914)</u>
Net Position of Governmental Activities	<u>\$ 208,266</u>

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

Pineville City Marshal's Office

Statement of Revenue, Expenditures and Changes in Fund Balance

Governmental Funds

Year Ended December 31, 2017

	<u>General Fund</u>
Revenues:	
Court Cost and Fees	\$ 101,902
Interest	-
Total revenues	<u>101,902</u>
Expenditures:	
General Government	
Office Supplies and Expenses	9,132
Professional Fees	13,904
Training and Travel	7,163
Miscellaneous	7,090
Capital Expenditures	-
Debt Service	8,850
Total expenditures	<u>46,139</u>
Excess (Deficiency) of Revenues Over Expenditures	55,763
Other Sources (Uses):	
Debt Proceeds	-
Net Change in Fund Balance	55,763
Fund balance - beginning of year	<u>152,359</u>
Fund balance - end of year	<u>\$ 208,122</u>

Net change in fund balances of Governmental Funds	\$ 55,763
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation in the current period exceeded capital expenditures.	(8,247)
Repayment of debt obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	8,241
Change in net position of governmental activities	<u>\$ 55,757</u>

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Reporting Entity

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

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

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

Basic Financial Statements

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

Basis of Accounting and Measurement Focus

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

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

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

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

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

Use of Estimates

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

Budget Practices

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

Capital Assets

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

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

Cash

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

NOTE 2 - CASH

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

At December 31, 2017, deposits were fully secured by FDIC insurance coverage.

NOTE 3 – CAPITAL ASSETS

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Being Depreciated:</u>				
Vehicles	\$ 94,209	\$ ----	\$ ----	\$ 94,209
Less Accumulated Depreciation	72,904	8,247	----	81,151
<u>Total Net of Depreciation</u>	<u>\$ 21,305</u>	<u>\$ (8,247)</u>	<u>\$ ----</u>	<u>\$ 13,058</u>

NOTE 4 - RISK MANAGEMENT

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

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

NOTE 5 – INSTALLMENT PURCHASE OBLIGATION

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Installment Purchase Obligations	\$ 21,155	\$ ----	\$ 8,241	\$ 12,914

Obligations outstanding at year end are summarized as follows:

An arrangement to acquire a vehicle with an original cost of \$32,989 in exchange for 48 monthly installments of \$737, including interest computed at an annual rate of 3.5%	\$ 12,914
Current Portion	<u>9,259</u>
Long-Term Portion	<u>\$ 3,655</u>

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

PINEVILLE CITY MARSHAL

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

<u>Year Ended December 31st</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 8,534	\$ 316	\$ 8,850
2019	<u>4,380</u>	<u>45</u>	<u>4,425</u>
Total	<u>\$ 12,914</u>	<u>\$ 361</u>	<u>\$ 13,275</u>

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

Pineville City Marshal's Office

Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended December 31, 2017

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Court Cost and Fees	\$ 75,000	\$ 80,000	\$ 101,902	\$ 21,902
Interest	-	-	-	-
Total revenues	75,000	80,000	101,902	21,902
<u>Expenditures:</u>				
General Government				
Payroll Reimbursements	16,000	16,000	-	16,000
Office Supplies and Expenses	12,000	12,000	9,132	2,868
Professional Fees	7,000	7,000	13,904	(6,904)
Training and Travel	20,000	30,000	7,163	22,837
Miscellaneous	15,000	15,000	7,090	7,910
Capital Expenditures	22,000	57,000	-	57,000
Debt Service	8,000	8,000	8,850	(850)
Total expenditures	100,000	145,000	46,139	98,861
Excess (Deficiency) of Revenues Over Expenditures				
	(25,000)	(65,000)	55,763	120,763
Fund balance - beginning of year	152,359	152,359	152,359	-
Fund balance - end of year	\$ 127,359	\$ 87,359	\$ 208,122	\$ 120,763

Pineville City Marshal's Office

Agency Funds

Schedule of Changes in Amounts Due Others For the Year Ended December 31, 2017

	Beginning Balance	Collections	Distributions	Ending Balance
Bonds and Fines	\$ -	\$ 676,495	\$ 676,495	\$ -
<u>Garnishments</u>				
Commissions Paid to City as Salary Supplements	-	9,846	9,846	-
Disbursements to Creditors	-	133,766	133,766	-
Refunds	-	8,769	8,769	-
Total Garnishments	-	152,381	152,381	-
Total	\$ -	\$ 828,876	\$ 828,876	\$ -

Pineville City Marshal's Office

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2017

	<u>Sarah Smith</u>
Paid by the City of Pineville	
Salary	\$ 51,113
Benefits - Health Insurance	\$ -
Benefits - Retirement Contributions	\$ 5,952
Paid by the Rapides Parish Police Jury	
Salary	\$ 14,806
Benefits - Retirement Contributions	\$ 1,851
Paid by the Pineville City Marshal's Office	
Miscellaneous Reimbursement	\$ -

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



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

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

May 23, 2018

The Honorable. Sarah Smith
Pineville City Marshal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the Pineville City Marshal's Office, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Pineville City Marshal's Office's basic financial statements, and have issued our report thereon dated May 23, 2018.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

COMPLIANCE AND OTHER MATTERS

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

Pineville City Marshal

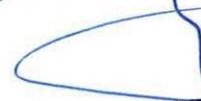
May 23, 2018

PURPOSE OF THIS REPORT

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

Rozier Harrington + McKay

Rozier, Harrington & McKay
Certified Public Accountants



PINEVILLE CITY MARSHAL

SCHEDULE OF FINDINGS AND QUESTIONED COST **For the Year Ended December 31, 2017**

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Pineville City Marshal's Office as of December 31, 2017 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings and Questioned Cost.

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

There were no findings of this nature.

PINEVILLE CITY MARSHAL

MANAGEMENT'S CORRECTIVE ACTION PLAN For the Year Ended December 31, 2017

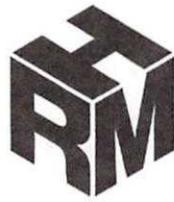
<u>SECTION I</u> Internal Control and Compliance Material to the Financial Statements.	
No findings of this nature were reported	Response – N/A
<u>SECTION II</u> Internal Control and Compliance Material to Federal Awards	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> Management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

PINEVILLE CITY MARSHAL

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST For the Year Ended December 31, 2017

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

APPENDIX A
Statewide Agreed-Upon Procedures



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

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Pineville City Marshal and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Pineville City Marshal (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

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

Rozier, Harrington and McKay
Certified Public Accountants
Alexandria, Louisiana
May 23, 2018

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

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and review the board/committee minutes for the fiscal period, and:</p> <p>a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation</p> <p>b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis)</p> <p style="padding-left: 20px;">➤ If budgets are adopted that increase an existing deficit, is there a formal written plan to eliminate deficit spending and do the minutes indicate periodic monitoring of the plan?</p> <p>c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.</p>	<p>The City Marshal is an independently elected official that is not required to conduct any meetings.</p> <p>The City Marshal is an independently elected official that is not required to conduct any meetings.</p> <p>The City Marshal is an independently elected official that is not required to conduct any meetings.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
3 Obtain a listing of client bank accounts from management	The list was provided and confirmed with financial institutions.	<i>The results did not include findings or criticisms.</i>
4 Using the listing provided by management, select a minimum of five (5) bank accounts and report whether: a) Bank reconciliations have been prepared;	The bank accounts have been reconciled monthly by the City Marshal.	<i>The results did not include findings or criticisms.</i>
b) Bank reconciliations include evidence that a member of management or a board member has reviewed each bank reconciliation	Reconciliation was performed directly by the Marshal.	<i>The results did not include findings or criticisms.</i>
c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.	Amounts outstanding more than six months are limited to a single transactions in the amount of \$22.25. No research has been conducted.	Due to the modest nature of outstanding amounts, no formal research has been considered necessary.
d)		

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Collections				
Agreed-Upon Procedure	Results	Managements' Response		
<p>5 Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.</p>	<p>All collections are conducted in the City Court facility on Main Street in Pineville, Louisiana.</p>	<p><i>The results did not include findings or criticisms.</i></p>		
<p>6 Using the listing provided by management, select a minimum of five (5) cash collection locations, obtain written documentation and report whether:</p> <p>a) Each person responsible for collecting cash is:</p> <ul style="list-style-type: none"> • bonded, • not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account • not required to share the same cash register or drawer with another employee. 			<ul style="list-style-type: none"> • Each employee is bonded. • Duties are appropriately segregated. • There is no sharing of registers. 	<p><i>The results did not include findings or criticisms.</i></p>
<p>b) The entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.</p>			<p>Formal reconciliations have been observed.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:</p> <ul style="list-style-type: none">• Report whether the deposits were made within one day of collection.• Verify that daily cash collections are completely supported by documentation	<p>Rozier, Harrington & McKay has inspected a sample of 25 randomly selected receipt transactions and determined that for each day selected:</p> <ul style="list-style-type: none">• Deposits are made daily.• Collections are completely supported by documentation.	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Obtain existing written documentation and report whether the entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.</p>	<p>Various processes for determining completeness are conducted under the direct supervision of the Marshal.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of entity disbursements from management	Management provided an electronic copy of the general ledger.	<i>The results did not include findings or criticisms.</i>
9 Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:		
a) Purchases were initiated using a requisition/purchase order system.	Due to the small transaction volume, the Marshal is personally involved in each purchase. Accordingly, no formal purchase orders were considered necessary.	<i>The results did not include findings or criticisms.</i>
b) Purchase orders were approved by a person who did not initiate the purchase.	See Above	<i>The results did not include findings or criticisms.</i>
c) Payments for purchases were not processed without <ul style="list-style-type: none"> • An approved requisition and/or purchase order • A receiving report showing receipt of goods purchased, • An approved invoice. 	<ul style="list-style-type: none"> • See comments above regarding purchase orders. • Due to the nature of the transactions and the personal involvement of the Marshal, no formal receiving reports were necessary. • All transactions were supported by invoices. 	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
10 Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.	The software does not include provisions for limiting access to vendor setup, but the process is personally monitored by the Marshal.	<i>The results did not include findings or criticisms.</i>
11 Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.	As an independently elected official the City Marshal has authority to initiate purchases as well as sign check. Due to the small size of the staff no further segregation is considered practical.	<i>The results did not include findings or criticisms.</i>
12 Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.	Checks are held in a secure location in the custom of a person that does not have signature authority.	<i>The results did not include findings or criticisms.</i>
13 If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks are maintained under his or her control or is used only with the knowledge and consent of the signer.	The Marshal uses a stamp and she retains sole custody of the device in a secure location.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
14 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards).	A single account was identified.	<i>The results did not include findings or criticisms.</i>
15 Select the monthly statement or combined statement with the largest dollar activity for each card and: a) Is there evidence that the monthly statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. b) Report whether finance charges and/or late fees were assessed on the selected statements	Demonstrated by Marshal's notes on the statement. The statement did not include any finance charges or late fees.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>
16 Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing). a) Obtain supporting documentation for all transactions for each of the 10 cards selected by: <ul style="list-style-type: none"> • An original itemized receipt • Documentation of the business/public purpose • Other documentation that may be required by written policy 	<ul style="list-style-type: none"> • \$25.97 in purchases representing 0.8% of the credit card charges were for meals that did not identify the participants. • \$32.16 in purchases representing 1.0% of the credit card charges were supported by documentation that did not include itemized details. 	In the future, additional documentation will be provided as necessary.

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
b) Compare the transaction's detail to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law	None of the purchases were subject to Public Bid Law requirements.	<i>The results did not include findings or criticisms.</i>
c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution	None of the purchases appeared to be a loan, pledge, or donation of funds, credit, property, or things of value	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
17 Obtain from management a listing of all travel and related expense reimbursements, by person.	Management provided a complete backup of the general ledger accounting system. An analysis of the transactions revealed that there were no travel or related expense reimbursements.	<i>The results did not include findings or criticisms.</i>
18 Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration and report any amounts that exceed GSA rates.	Not applicable due to the absence of transactions.	<i>The results did not include findings or criticisms.</i>
19 Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected: a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.	Not applicable due to the absence of transactions.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Report whether each expense is supported by:</p> <ul style="list-style-type: none"> • An original itemized receipt that identifies precisely what was purchased. • Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating). • Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance) 	Not applicable due to the absence of transactions.	<i>The results did not include findings or criticisms.</i>
<p>c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.</p>	Not applicable due to the absence of transactions.	<i>The results did not include findings or criticisms.</i>
<p>d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	Not applicable due to the absence of transactions.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments.</p>	<p>Management provide a complete backup of the general ledger accounting system. Analysis of the transactions revealed that there were not potential contractual obligations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>21 Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:</p>		
<p>a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.</p>	<p>Not applicable due to an absence of contractual obligations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:</p> <ul style="list-style-type: none"> • If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements. • If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice. 	<p>Not applicable due to an absence of contractual obligations.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.</p>	<p>Not applicable due to an absence of contractual obligations.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.	Not applicable due to an absence of contractual obligations.	<i>The results did not include findings or criticisms.</i>
e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).	Not applicable due to an absence of contractual obligations.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>22 Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:</p> <p>a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.</p> <p>b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.</p>	<p>Not applicable – Compensation for the Marshal's staff is provided by the City of Pineville and the entire staff is considered to be City Employees.</p> <p>Not applicable due to the absence of employees.</p> <p>Not applicable due to the absence of employees.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>23 Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:</p>		

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>a) Report whether 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.)</p>	Not applicable due to the absence of employees.	<i>The results did not include findings or criticisms.</i>
<p>b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.</p>	Not applicable due to the absence of employees.	<i>The results did not include findings or criticisms.</i>
<p>c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.</p>	Not applicable due to the absence of employees.	<i>The results did not include findings or criticisms.</i>
<p>24 Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.</p>	Not applicable due to the absence of employees.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
25 Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.	Not applicable due to the absence of employees.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
26 Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.	Documentation supporting completion of ethic training was maintained in files stored in the Marshal's Office.	<i>The results did not include findings or criticisms.</i>
27 Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.	According to management there were no alleged ethics violations.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
28 If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.	Not applicable, no debt was issued.	<i>The results did not include findings or criticisms.</i>
29 If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.	The City Marshal is current on all installments. The instruments are limited to capital lease obligations that do require reserves or impose covenants.	<i>The results did not include findings or criticisms.</i>
30 If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.	Not applicable, debt is not supported by tax millages.	<i>The results did not include findings or criticisms.</i>

Pineville City Marshal

Statewide Agreed-Up Procedures

Schedule of Procedures, Results and Managements' Response

Other		
Agreed-Up Procedure	Results	Managements' Response
31 Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriations were identified.	<i>The results did not include findings or criticisms.</i>
32 Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.	The notice was posted.	<i>The results did not include findings or criticisms.</i>
33 If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.	No exceptions were identified.	<i>The results did not include findings or criticisms.</i>