

**CITY COURT OF LEESVILLE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023**



# TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REVIEW 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
Fiduciary Funds	
Statement of Fiduciary Net Position .....	10
Statement of Changes in Fiduciary Net Position .....	11
NOTES TO FINANCIAL STATEMENTS .....	12 - 18
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund	
Balances (Budget and Actual) .....	19
Pension Funding Schedules – Cost Sharing Retirement Systems	
Schedule of Net Pension Liability Data .....	20
Schedule of Employer Contributions .....	21
SUPPLEMENTAL INFORMATION	
Combining Statement of Fiduciary Net Position .....	22
Combining Statement of Changes in Fiduciary Net Position .....	23
Justice System Funding Schedule – Collecting / Disbursing Entity .....	24
Schedule of Compensation, Benefits and Other Payments to Agency	
Head or Chief Executive Officer .....	25
ADDITIONAL REPORTS	
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	26 - 29
Management's Corrective Action Plan .....	30
Schedule of Prior Year Findings .....	31
LOUISIANA ATTESTATION QUESTIONNAIRE .....	Appendix



November 16, 2023

Independent Accountants' Review Report

The Honorable Elvin Fontenot  
City Court of Leesville  
Leesville, LA

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Leesville, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making 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 financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's 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 AICPA. 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.

We are required to be independent of the City Court of Leesville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

**Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

1407 Peterman Drive  
Alexandria, Louisiana 71301  
Online: CenlaCPAs.com



**Substantial Doubt About Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that the City Court of Leesville will continue as a going concern. As discussed in Note 6, the City Court of Leesville has suffered recurring losses from operations, cash overdrafts, financial stress, has a net capital deficiency, and substantial doubt exists about the City Court of Leesville's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 6. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our conclusion is not modified with respect to this matter.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis, and the Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual) 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.

**Supplemental Financial Information**

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated November 16, 2023 on the results of our agreed-upon procedures.



Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana



# **CITY COURT OF LEESVILLE**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

---

This section of the annual financial report presents our discussion and analysis of the City Court of Leesville's financial performance during the fiscal year ended June 30, 2023.

### **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 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 City Court 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 Court's assets and all of its liabilities. All of the Court'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 Court's most significant activities and are not intended to provide information for the organization as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Court's funds are described as follows:

##### **Governmental Funds:**

Governmental funds are limited to the general fund, which is classified as a Governmental Fund. 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 Court'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.

##### **Fiduciary Funds:**

Fiduciary funds are limited to custodial funds that are used to account for collection of funds on behalf of individuals, organizations and other governments. The custodial funds are excluded from the government-wide financial statements because these resources are not available to support the Court's ongoing activities.

### **FINANCIAL ANALYSIS OF THE CITY COURT AS A WHOLE**

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

# **CITY COURT OF LEESVILLE**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

---

	<b>June 30,</b>	
	<b>2023</b>	<b>2022</b>
<b><u>Assets:</u></b>		
Current Assets	\$ ----	\$ 6,421
Depreciable Capital Assets, net	130	180
Total Assets	130	6,601
Deferred Outflows of Resources	7,329	5,346
<b><u>Liabilities:</u></b>		
Cash Overdraft	16,624	----
Accounts Payable	8,000	7,830
Current and Other Liabilities	26,568	12,155
Long-Term Liabilities	39,233	29,445
Total Liabilities	90,425	49,430
Deferred Inflows of Resources	----	6,867
<b><u>Net Position:</u></b>		
Invested in Capital Assets, Net	130	180
Unrestricted	(83,096)	(44,530)
Total Net Position	(82,966)	\$ (44,350)

As the presentation appearing above demonstrates, liabilities associated with providing defined retirement benefits for employees, and declines in revenue that resulted in substantial losses have eliminated the net position.

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

	<b>For the Year Ended June 30,</b>	
	<b>2023</b>	<b>2022</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 159,675	\$ 180,980
Capital Contributions	---	---
General Revenue:		
Interest	----	----
Total Revenue	159,675	180,980
<b><u>Program Expenses:</u></b>		
Judicial	205,158	180,317
Change in Net Position	(38,616)	663
Net Position Beginning	(44,350)	(45,013)
Net Position Ending	\$ (82,966)	\$ (44,350)

As the accompanying presentation demonstrates, the deficit has declined due to an absence of revenue and cash flows in the current year.

# **CITY COURT OF LEESVILLE**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

***June 30, 2023***

---

### **FINANCIAL ANALYSIS OF THE CITY COURT'S FUNDS**

For the year ended June 30, 2023, differences between the government-wide presentation and the fund financial statements were limited to reporting long term liabilities associated with participating in cost sharing defined benefit retirement arrangements.

### **BUDGET HIGHLIGHTS**

For the year ended June 30, 2023, revenue did not meet expectations and unfavorable variances were reported.

### **CAPITAL ASSET ADMINISTRATION**

For the year ended June 30, 2023, capital asset activity was limited to depreciating existing assets.

### **DEBT ADMINISTRATION**

For the year ended June 30, 2023, there were was no debt outstanding and no activity involving borrowing or repayment.

### **FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

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



# **City Court of Leesville**

## **Statement of Net Position June 30, 2023**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ -
Depreciable Capital Assets	130
<b>Total assets</b>	<b>130</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>	
Pension Funding Deferrals	7,329
<b><u>LIABILITIES</u></b>	
Cash Overdraft	16,624
Accounts Payable	8,000
Accrued Liabilities	26,568
Net Pension Liability	39,233
<b>Total Liabilities</b>	<b>90,425</b>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	
Pension Funding Deferrals	-
<b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	130
Unrestricted	(83,096)
<b>Total Net Position (deficit)</b>	<b>\$ (82,966)</b>

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

# **City Court of Leesville**

## **Statement of Activities Year Ended June 30, 2023**

	<u>Governmental Activities</u>
Expenses:	
Judicial	
Dues and Seminars	\$ 1,218
Office Supplies and Expense	8,603
Payroll Taxes	14,305
Retirement	938
Postage	1,224
Salaries	147,584
Telephone	4,469
Uniforms	3,400
Depreciation	50
Accounting	16,500
Bank Charges	-
<b>Total Expenses</b>	<b>198,291</b>
Program Revenues:	
Charges for Services	159,675
Capital Contributions	-
<b>Total Program Revenues</b>	<b>159,675</b>
<b>Net (Expense) Revenue - Governmental Activities</b>	<b>(38,616)</b>
General Revenues:	
Interest	-
<b>Total General Revenues</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(38,616)</b>
<b>Net Position - Beginning</b>	<b>(44,350)</b>
<b>Net Position - Ending</b>	<b>\$ (82,966)</b>

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

# City Court of Leesville

## **Balance Sheet Governmental Funds Year Ended June 30, 2023**

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ -
Accounts Receivables	-
<b>Total Assets</b>	<b>-</b>
<b><u>Liabilities and Fund Balance</u></b>	
Liabilities	
Cash Overdraft	16,624
Accounts Payable	8,000
Accrued Liabilities	26,568
<b>Total Liabilities</b>	<b>51,192</b>
Fund Balance	
Unassigned	-
<b>Total Fund Balances</b>	<b>(51,192)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>

Fund Balance	\$ (51,192)
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.	130
Pension obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	(31,904)
Net Position of Governmental Activities	\$ (82,966)

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



# City Court of Leesville

## Statement of Revenue, Expenditures and Changes in Fund Balance Governmental Funds Year Ended June 30, 2023

	<u>General Fund</u>
<b><u>Revenues:</u></b>	
Court Cost and Fees	\$ 159,675
Interest	-
<b>Total revenues</b>	<b>159,675</b>
<b><u>Expenditures:</u></b>	
Judicial	
Dues and Seminars	1,218
Office Supplies and Expense	8,603
Payroll Taxes	14,305
Postage	1,224
Salaries	147,584
Telephone	4,469
Uniforms	3,400
Accounting	16,500
Bank Charges	-
Capital Expenditures	-
<b>Total expenditures</b>	<b>197,303</b>
<b>Net Change in Fund Balance</b>	<b>(37,628)</b>
<b>Fund balance - beginning of year</b>	<b>(13,564)</b>
<b>Fund balance - end of year</b>	<b>\$ (51,192)</b>

Net change in fund balances of Governmental Funds	\$ (37,628)
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds do not report changes in liabilities associated with participating in cost sharing, multi employer retirement systems.	(938)
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. The effect of capital outlays and depreciation is presented as follows:	
Capital Outlay	-
Depreciation	(50)
Change in net position of governmental activities	\$ (38,616)

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

# **City Court of Leesville**

## **Statement of Fiduciary Net Position Fiduciary Funds June 30, 2023**

	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 58,406
<b>Total Assets</b>	<b>58,406</b>
<b><u>Liabilities</u></b>	
Due to Marshal's Cost Account	-
<b>Total Liabilities</b>	<b>-</b>
<b><u>Net Position</u></b>	
Restricted for Individuals, Organizations, and Other Governments	58,406
<b>Total Net Position</b>	<b>\$ 58,406</b>

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

# **City Court of Leesville**

## **Statement of Changes in Fiduciary Net Position**

### **Fiduciary Funds**

**June 30, 2023**

	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Fines and Court Cost	\$ 271,355
Probation Fees	94,882
Civil Fees	50,187
<b>Total Additions</b>	<b>416,424</b>
<b><u>Deductions</u></b>	
Distributions to Recipients of Traffic Receipts	351,493
Distributions to Recipients of Civil Fees	45,761
Administrative Expenses	8,566
Refunds	-
Other	747
<b>Total Deductions</b>	<b>406,567</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>9,857</b>
<b>Net Position - Beginning</b>	<b>48,549</b>
<b>Net Position - Ending</b>	<b>\$ 58,406</b>

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



# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City Court of Leesville was created by Louisiana Revised Statute 13:2485.1, which grants jurisdiction encompassing the City of Leesville and the remainder of Ward 1 of Vernon Parish. The City Court is governed by a Judge that is elected to a term of six years. Operation of the City Court 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 Court is a component of the City of Leesville. The accompanying financial statements present information only on the funds maintained by the City Court and do not present information of the City of Leesville as a whole, 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 Court's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

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

# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Court 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 capital contributions.

### **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 Court's major funds are described as follows:

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

### **Fiduciary Funds**

Fiduciary funds are used to report assets held by the City Court for the benefit of other governments, individuals or organizations. Fiduciary funds utilized by the City Court are described as follows:

- Traffic – This fund is used to report the receipt and disbursement of various fines, and court cost collected in connection with citations issued by law enforcement. The fund is also used to account for probation fees collected from defendants that receive citations.
- Civil – This fund is used to report receipt and disbursement of court cost assessed in connection with civil litigation.

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

# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. 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 Judge 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 include all cash on hand, cash in bank accounts, and any highly liquid investments.

### **Fund Balance Classification**

Commitment or assignment of fund balances requires approval of the Judge. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

### **Accounting for Fiduciary Activities**

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The has not recognized a liability associated with amounts on deposit in fiduciary funds because further action is necessary to complete adjudication and determine the ultimate beneficiaries.

### **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. At June 30, 2023, deposits were fully secured by FDIC insurance coverage.



# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

### **NOTE 3 – CAPITAL ASSETS**

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
<u>Capital Assets Being Depreciated:</u>				
Equipment	\$ 120,898	\$ ----	\$ ----	\$ 120,898
Less Accumulated Depreciation	120,717	50	----	120,767
Total Net of Depreciation	\$ 180	\$ (50)	\$ ----	\$ 130

### **NOTE 4 - RISK MANAGEMENT**

The Court 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 Court 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 – RETIREMENT PLAN**

**Plan Description** – Selected employees of the Court are members of the Louisiana State Employees Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by statutes and vary depending on the member's hire date, employer and job classification.

**Funding Policy** – Contribution rates are established governed by statute based on findings by the System's actuary. In addition, the actuarially determined contribution rates vary based on the type of participating employer. The Court's contributions to the System for the preceding three years were consistent with the required contributions for each of those years.

**Financial Summary** - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [lasersonline.org](http://lasersonline.org).

Net pension liability was determined at June 30, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 7,559,741,805
City Court's Proportionate Share (Percentage)	0.00052%
City Court's Proportionate Share (Amount)	<u>\$ 39,233</u>

# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

The net pension liability presented above was not affected by any special funding situations. Changes in the City Court's proportionate share of net pension liability during the measurement period ending June 30, 2022 are provided as follows:

Beginning Net Pension Liability (Asset)	\$ 29,445
Employer Contributions	(4,442)
Pension Expense	5,197
Changes in Proportion	(1,064)
Change in Deferred Outflows of Resources	3,230
Change in Deferred Inflows of Resources	6,867
	<hr/>
Ending Net Pension Liability (Asset)	<u>\$ 39,233</u>

There were no changes between June 30, 2023 and the measurement date that are expected to have a significant effect on the City Court's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 107	\$ ----	\$ 107
Net Difference Between Projected and Actual Investment			
Earnings on Pension Plan Investments	3,160	----	3,160
Changes of Assumptions	713	----	713
Changes in Proportion	----	----	----
Employer Contributions Made After the Measurement Date	3,349	----	3,349
	<hr/>	<hr/>	<hr/>
Total Deferrals	7,329	----	7,329
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(3,349)		(3,349)
	<hr/>	<hr/>	<hr/>
Deferrals Subject to Amortization	<u>\$ 3,980</u>	<u>\$ ----</u>	<u>\$ 3,980</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2023	\$ 1,960
June 30, 2024	653
June 30, 2025	(799)
June 30, 2026	2,166
	<hr/>
Total	<u>\$ 3,980</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

# ***CITY COURT OF LEESVILLE***

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

Valuation Date	June 30, 2022																		
Actuarial Cost Method	Entry Age Normal																		
Investment Rate of Return	7.25% (Net of Investment Expense)																		
Projected Salary Increases	<p>Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase for ranges for specific types of members are:</p> <table><tr><td><u>Member Type</u></td><td><u>Lower Range</u></td><td><u>Upper Range</u></td></tr><tr><td>Regular</td><td>3.0%</td><td>12.8%</td></tr><tr><td>Judges</td><td>2.6%</td><td>5.1%</td></tr><tr><td>Corrections</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Hazardous Duty</td><td>3.6%</td><td>13.8%</td></tr><tr><td>Wildlife</td><td>3.6%</td><td>13.8%</td></tr></table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	3.0%	12.8%																	
Judges	2.6%	5.1%																	
Corrections	3.6%	13.8%																	
Hazardous Duty	3.6%	13.8%																	
Wildlife	3.6%	13.8%																	
Expected Remaining Service Lives	2 Years																		
Termination, Disability and Retirement	Termination, disability, and retirement assumptions were projected based on a five year (2014-2018) experience study of the System's members for 2019.																		
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		
Mortality	<p>Non-disabled members – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>																		
Inflation Rate	2.3%																		

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.34% for 2022. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2022 are summarized in the following table:



# **CITY COURT OF LEESVILLE**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

---

Asset Class	Long-term Expected Portfolio Real Rate of Return
Cash	0.39%
Domestic Equity	4.57%
International Equity	5.76%
Domestic Fixed Income	1.48%
International Fixed Income	5.04%
Alternative Investments	8.30%
Total	5.91%

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 6.25% Discount Rate	Current Discount Rate 7.25%	1% Increase 8.25% Discount
Net Pension Liability	\$ 49,369	\$ 39,233	\$ 29,994

### **Note 6 – Going Concern Issues**

The City Court of Leesville has experienced losses resulting from decreased law enforcement activity and defendant's inability to make payments imposed by the Court. These losses have resulted in reporting a deficit in the general fund balance. If these conditions persist, it could inhibit the ability to meet obligations and sustain operations.

Since management has essentially no influence over law enforcement activity and financial conditions contributing to the decline in resources, its ability to respond to these matters is limited. Accordingly, management is making arrangements to sustain operations utilizing existing resources. The ability to continue as a going concern is dependent on the success of managements' plans. The financial statements do not include any adjustments that might be necessary if the City Court of Leesville is unable to continue as a going concern.

# City Court of Leesville

## Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Revenues:</b>				
Court Cost and Fees	\$ 234,000	\$ 234,000	\$ 159,675	\$ (74,325)
Interest	-	-	-	-
<b>Total revenues</b>	<b>234,000</b>	<b>234,000</b>	<b>159,675</b>	<b>(74,325)</b>
<b>Expenditures:</b>				
Judicial				
Dues and Seminars	1,000	1,000	1,218	(218)
Miscellaneous	24,000	24,000	-	24,000
Office Supplies and Expense	7,000	7,000	8,603	(1,603)
Payroll Taxes	12,000	12,000	14,305	(2,305)
Postage	1,500	1,500	1,224	276
Professional Fees	25,000	25,000	16,500	8,500
Retirement	-	-	-	-
Salaries	158,000	158,000	147,584	10,416
Telephone	5,100	5,100	4,469	631
Uniforms	4,100	4,100	3,400	700
Capital Expenditures	-	-	-	-
<b>Total expenditures</b>	<b>237,700</b>	<b>237,700</b>	<b>197,303</b>	<b>40,397</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,700)</b>	<b>(3,700)</b>	<b>(37,628)</b>	<b>(33,928)</b>
<b>Fund balance - beginning of year</b>	<b>(13,565)</b>	<b>(13,565)</b>	<b>(13,565)</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ (17,265)</b>	<b>\$ (17,265)</b>	<b>\$ (51,193)</b>	<b>\$ (33,928)</b>



# City Court of Leesville

## Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount			
Louisiana State Employees' Retirement System					
June 30, 2014	0.00101%	62,904	18,099	347.6%	65.0%
June 30, 2015	0.00083%	56,657	20,626	274.7%	62.7%
June 30, 2016	0.00068%	53,005	21,167	250.4%	57.7%
June 30, 2017	0.00109%	76,934	19,462	395.3%	62.5%
June 30, 2018	0.00097%	66,017	23,436	281.7%	64.3%
June 30, 2019	0.00080%	58,104	15,320	379.3%	62.9%
June 30, 2020	0.00055%	45,241	9,474	477.5%	58.0%
June 30, 2021	0.00054%	29,446	11,554	254.8%	72.8%
June 30, 2022	0.00052%	39,235	10,839	362.0%	63.7%

### Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **City Court of Leesville**

## **Schedule of Employer Contributions Cost Sharing Retirement Systems**

---

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana State Employees' Retirement System					
June 30, 2014	8,560	8,560	-	20,626	41.50%
June 30, 2015	8,065	8,072	(7)	21,167	38.13%
June 30, 2016	7,396	7,381	15	19,462	37.93%
June 30, 2017	9,398	9,398	-	23,436	40.10%
June 30, 2018	6,143	6,146	(3)	15,320	40.12%
June 30, 2019	4,592	4,562	30	10,831	42.12%
June 30, 2020	4,017	4,672	(655)	9,473	49.32%
June 30, 2021	4,899	4,565	334	11,554	39.51%
June 30, 2022	4,596	4,442	154	10,839	40.98%

### **Notes to Schedule:**

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

## City Court of Leesville

### Combining Statement of Fiduciary Net Position Custodial Funds June 30, 2023

	<u>Traffic</u>	<u>Civil</u>	<u>Total Custodial Funds</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ 51,652	\$ 6,754	\$ 58,406
<b>Total Assets</b>	<b>51,652</b>	<b>6,754</b>	<b>58,406</b>
<b><u>Liabilities</u></b>			
Due to Other Funds	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Net Position</u></b>			
Restricted for Individuals, Organizations, and Other Governments	51,652	6,754	58,406
<b>Total Net Position</b>	<b>\$ 51,652</b>	<b>\$ 6,754</b>	<b>\$ 58,406</b>

## City Court of Leesville

### Combining Statement of Changes in Fiduciary Net Position

#### Fiduciary Funds

June 30, 2023

	<u>Traffic</u>	<u>Civil</u>	<u>Total Custodial Funds</u>
<b><u>Additions</u></b>			
Criminal Court			
Fines and Court Cost	\$ 271,355	\$ -	\$ 271,355
Probation Fees	94,882	-	94,882
Civil Fees	-	50,187	50,187
<b>Total Additions</b>	<b>366,237</b>	<b>50,187</b>	<b>416,424</b>
<b><u>Deductions</u></b>			
Distributions to Recipients of Traffic Receipts	351,493	-	351,493
Distributions to Recipients of Civil Fees	-	45,761	45,761
Administrative Expenses	8,093	473	8,566
Refunds	-	-	-
Other	747	-	747
<b>Total Deductions</b>	<b>360,333</b>	<b>46,234</b>	<b>406,567</b>
Net Increase (Decrease) in Fiduciary Net Position	5,904	3,953	9,857
Net Position - Beginning	45,748	2,801	48,549
Net Position - Ending	\$ 51,652	\$ 6,754	\$ 58,406

## **City Court of Leesville**

***Justice System Funding Schedule - Collecting / Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session -  
Cash Basis Presentation  
For the Year Ended June 30, 2023***

	First Six Month Period Ended December 30, 2022	Second Six Month Period Ended June 30, 2023
<b>Beginning Balance of Amounts Collected</b>	\$ 48,549	\$ 45,255
Add: Collections		
Criminal Court Costs/Fees	219,771	146,467
Civil Fees	30,191	19,997
Subtotal Collections	249,962	166,464
Less: Disbursements to Governments & Nonprofits		
Criminal Court Cost/Fees		
Vernon Parish Clerk of Court	5,232	-
Indigent Defender Board	4,889	26,100
City of Leesville	92,651	22,623
City Marshal	18,386	10,888
Louisiana Commission on Law Enforcement	-	-
Crime Victims Assistance	285	-
North Louisiana Crime Lab	17,267	7,102
LRS-HSCI	1,245	495
Juvenile Detention Center	3,658	900
DARE	525	100
Judicial Supplemental Fee	-	-
Judges Supplemental Fee	220	131
Judicial Admin Costs	2,899	-
Office Supplies	-	-
Professional Fees	3,000	1,500
Restitution	153	173
Other	-	747
Civil Fees		
City Marshal	3,557	1,800
Vernon Parish Clerk of Court	1,365	420
Vernon Parish Sheriff	1,348	700
Indigent Defender Board	105	420
Judges Supplemental Fee	58	27
Judicial Admin Costs	7,068	4,845
Office Supplies	-	-
Restitution	503	160
Less: Amounts Retained by the City Court		
Criminal Court Cost/Fees	80,967	58,200
Civil Fees	7,639	15,479
Less: Disbursements to Individuals /3rd Party Collection		
Administrative Fees - Criminal Court Cost/Fees	-	-
Administrative Fees - Civil Fees	236	503
Subtotal Disbursements / Retainage	253,256	153,313
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<u>\$ 45,255</u>	<u>\$ 58,406</u>



## **City Court of Leesville**

### ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended June 30, 2023***

---

	<b>Agency Head Elvin Fontenot (City Judge)</b>	
	<hr/>	
Compensation	\$	10,710
Benefits		-
Reimbursements		-
Travel		-
Other		-



## Independent Accountants' Report on Applying Agreed-Upon Procedures

November 16, 2023

The Honorable Elvin Fontenot  
Leesville City Judge

We have performed the procedures enumerated below on the City Court of Leesville compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Court's management is responsible for its financial records and compliance with applicable laws and regulations.

The Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Court's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### **PUBLIC BID LAW**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*During the year, there were no expenditures meeting the scope of the public bid law as defined above.*

### **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).

*Management provided us with the requested information.*

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



Rozier, McKay & Willis  
Certified Public Accountants  
Voice: 318.442.1608

1407 Peterman Drive  
Alexandria, Louisiana 71301  
Online: [CenlaCPAs.com](http://CenlaCPAs.com)

*Management provided us with the requested information.*

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

*There were no instances where names appeared on both lists.*

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.

*Management provided the requested information. Vendors did not include any related parties disclosed by the Judge.*

#### **BUDGETING**

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

*Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.*

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

*Not applicable, the Judge's Office is governed exclusively by the City Judge and no meetings or votes are required to adopt a budget.*

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 the year ended June 30, 2023, revenue did not meet expectations and unfavorable variances were reported.*

#### **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 the payee in the supporting documentation.

*Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.*

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

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

***City Court of Leesville***  
***November 16, 2023***

---

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

*Each check was signed by the appropriate official.*

**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.

*Not applicable, the City Judge is solely responsible for governing the Court; therefore, no meetings are required.*

**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.

*We inspected the cash receipts journal 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.

*Payroll is processed by the City of Leesville and disbursed on established paydays. The Judge's activity is limited to providing partial reimbursement on a routine basis. Accordingly, there is no evidence of advances, bonuses or gifts by the Judge's Office.*

**STATE AUDIT LAW**

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

*The previous report was completed within the period of time prescribed by State Law.*

14. Inquire of management and report whether the agency entered 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).

*Not applicable, the Judge's Office has fully complied with R.S. 24:513*

**PRIOR-YEAR COMMENTS**

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

*See the Schedule of Prior Year Findings.*



We were engaged by the Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Court's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in blue ink, reading "Rozier, McKay & Willis".

Rozier, McKay & Willis  
Certified Public Accountants



# **CITY COURT OF LEESVILLE**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN For the Year Ended June 30, 2023**

---

<b><u>SECTION I</u></b> <b>Internal Control and Compliance Material to the Financial Statements.</b>	
<b><u>2023-001: BUDGET NONCOMPLIANCE</u></b> Revenue budgeted by the General Fund exceed the amount of actual revenue, resulting in noncompliance with State Law. We recommend revising financial statement presentations to include budget variances in a manner that facilitates identifying unfavorable variances and adopting amendments when variances exceed prescribed limits.	<b><u>2023-001: RESPONSE</u></b> We will attempt to implement a better process for monitoring budgets to facilitate avoiding unfavorable variances.
<b><u>2023-002: ACCOUNTING PRACTICES</u></b> The City Court's accounting system combines activities of its general fund with the activities of its custodial funds. Combining these activities limits the usefulness of reports by making it difficult to distinguish the activities of particular funds. We suggest establishing a separate general ledger to account for each fund.	<b><u>2023-002: RESPONSE</u></b> We will request that the vendor providing accounting services provide a separate general ledger for each fund.
<b><u>SECTION II</u></b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings of this nature were reported	Response – N/A
<b><u>SECTION III</u></b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **CITY COURT OF LEESVILLE**

## ***SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended June 30, 2023***

---

Previous Finding	Current Status
<b><u>2022-001: BUDGET NONCOMPLIANCE</u></b> Actual revenue was less than budgeted and actual expenditures exceeded budget appropriations. The unfavorable variances resulted in non-compliance with State Law	<b><u>2022-001: UNRESOLVED</u></b> See 2023-001 for further details
<b><u>2022-002: ACCOUNTING PRACTICES</u></b> The City Court's accounting system combines activities of its general fund with the activities of its custodial funds. Combining these activities limits the usefulness of reports by making it difficult to distinguish the activities of particular funds.	<b><u>2022-002: UNRESOLVED</u></b> See 2023-002 for further details

# Louisiana Attestation Questionnaire

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

Rozier, McKay & Willis  
1407 Peterman Dr  
Alexandria, LA 71301

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 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 state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐ N/A ☐

**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 ☐ N/A ☐

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 ☐ N/A ☐

**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 ☐ N/A ☐

**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 ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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 ☐ N/A ☐

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 ☐ N/A ☐



We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☒ No ☐ N/A ☐

#### **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 ☐ N/A ☐

#### **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 ☐ N/A ☐

#### **Prior-Year Comments**

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

Yes ☐ No ☐ N/A ☒

#### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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 ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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

  
\_\_\_\_\_  
Judge City Judge 11-29-23 Date