

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' REPORTS**

Year Ended December 31, 2020

ROYCE T. SCIMEMI, CPA, APAC
Oberlin, LA

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

**ANNUAL FINANCIAL STATEMENTS
AND INDEPENDENT ACCOUNTANTS' REPORTS
Year Ended December 31, 2020**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

August 31, 2021

Honorable Michael R. Slaney
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the sole major fund, and the sole fiduciary fund of the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish (the Marshal) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Marshal'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 the 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 taken as a whole. Accordingly, we do not express such an opinion.

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

Accountants' Responsibilities. 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

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

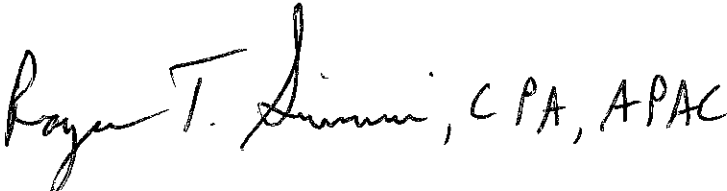
Required Supplementary Information.

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule (on page 25), the statement of fiduciary net position (on page 27), and the statement of changes in fiduciary net position (on page 28) 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. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Other Supplementary Information. The accompanying schedule of compensation, benefits and other payments to chief executive officer (on page 29) and the accompanying justice system funding schedule (on page 30) are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statute 24:513(A)(3) and 24:515.2, respectively. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and do not express an opinion on such information.

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R' and 'S'.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Statement of Net Position
December 31, 2020

	Primary Government
	Governmental Activities
ASSETS	
Cash	\$ 8,865
Accounts receivable	6,079
Capital assets, net	72,611
Total Assets	87,555
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
Total Deferred Outflows of Resources	--
LIABILITIES	
Accounts payable	2,652
Payroll liabilities	603
Capital lease - due within one year	8,387
Capital lease - due after one year	22,310
Total Liabilities	33,952
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
Total Deferred Inflows of Resources	--
NET POSITION	
<i>Invested in capital assets, net of related debt</i>	41,914
<i>Unrestricted</i>	11,689
Total Net Position	\$ 53,603

See independent accountants' review report.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Statement of Activities
For the Year Ended December 31, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital Grants</u> <u>and</u> <u>Contributions</u>	<u>Revenue</u> <u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
Primary Government					
Governmental Activities:					
Police and court services	\$ 106,227	\$ 22,910	\$ 86,719	\$ --	\$ 3,402
Interest on long-term debt	495	--	--	--	(495)
Total Governmental Activities	<u>\$ 106,722</u>	<u>\$ 22,910</u>	<u>\$ 86,719</u>	<u>\$ --</u>	<u>2,907</u>
		General Revenues			
					1
					<u>1</u>
					2,908
					50,695
					<u>\$ 53,603</u>

See independent accountants' review report.

FUND FINANCIAL STATEMENTS (FFS)

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Major Fund Descriptions

Governmental Fund -

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

Agency Fund -

Garnishment Fund

To account for assets held by the Marshal as agent. This fund is used for the collection and disbursement of proceeds from court-ordered garnishment judgments.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Balance Sheet
Governmental Fund
December 31, 2020

	General Fund
ASSETS	
Cash	\$ 8,865
Accounts receivable	6,079
<i>Total Assets</i>	14,944
 DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
<i>Total Assets and Deferred Outflows of Resources</i>	\$ 14,944
 LIABILITIES	
Accounts payable	\$ 2,652
Payroll liabilities	603
<i>Total Liabilities</i>	3,255
 DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	3,255
 FUND BALANCE	
Unassigned	11,689
<i>Total Fund Balance</i>	11,689
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 14,944

See independent accountants' review report.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Position
December 31, 2020

Total Fund Balance - Governmental Fund	\$	11,689
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.		72,611
Long-term debt is reflected on Statement of Net Position but not in governmental fund balance sheet.		(30,697)
Total Net Position - Governmental Activities	\$	<u>53,603</u>

See independent accountants' review report.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended December 31, 2020

	General Fund
Revenues	
Marshal fees	\$ 22,910
Intergovernmental	86,719
Interest income	1
Total Revenues	109,630
Expenditures	
Current:	
Automotive	8,135
Contract labor	2,360
Dues & subscriptions	1,834
Insurance	8,491
Office supplies	3,650
Payroll taxes	2,968
Postage	92
Professional fees	6,495
Salaries	51,696
Supplies	1,695
Telephone	1,144
Uniforms	558
Debt service:	
Principal retirement	4,504
Interest on long-term debt	495
Capital outlay	48,481
Total Expenditures	142,598
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (32,968)
 Other Financing Sources	
Capital lease proceeds	35,201
Total Other Financing Sources	35,201
 Net Changes in Fund Balance	 2,233
Fund Balance at Beginning of Period	9,456
Fund Balance at End of Period	\$ 11,689

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
 Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and
 Changes in Fund Balance to Statement of Activities
 For the Year Ended December 31, 2020**

Total Net Changes in Fund Balance - Governmental Fund	\$	2,233
Depreciation expense reflected in entity wide statements and not reflected in governmental fund statements.		(11,487)
Fixed assets expensed as capital outlay in governmental fund statements and capitalized as fixed assets in Statement of Net Position.		48,481
Basis in assets disposed of during the year.		(5,622)
Principal payments on long-term debt are expensed in governmental fund statements, but treated as reductions of outstanding debt in entity-wide statements.		4,504
Proceeds of long-term debt are treated as revenue in the fund level statements, but treated as increases to long-term debt in the government-wide level statements.		(35,201)
Changes in Net Position - Governmental Activities	\$	<u>2,908</u>

See independent accountants' review report.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2020

	<u>Agency Fund</u>
	<u>Garnishment Fund</u>
ASSETS	
Cash	\$ 293
<i>Total Assets</i>	293
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
<i>Total Deferred Outflows of Resources</i>	--
LIABILITIES	
Due to litigants and others	293
<i>Total Liabilities</i>	293
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
<i>Total Deferred Inflows of Resources</i>	--
NET POSITION	
Held in Trust	\$ --

See independent accountants' review report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Reporting Entity

The Ward Marshal for the City Court of Oakdale & Ward 5 of Allen Parish (Marshal) is an elected official who serves a six-year term. The Marshal is charged with the responsibility of policing and security for the City Court of Oakdale and Ward 5 of Allen Parish. The operation of the Marshal's office is funded by the Allen Parish Police Jury, fees collected from garnishments and other civil services, and court costs charged by the City Court of Oakdale and Ward 5 of Allen Parish. The Marshal's office is located in a building owned by the City of Oakdale.

The financial statements only include funds and activities that are controlled by the Marshal as an independently elected official. Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component unit should be considered part of the reporting for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability, including the following:

1. Appointing a voting majority of an organization's governing body, and
 - (a) the ability of the primary government 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 primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
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.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Oakdale, the City Court of Oakdale, or the Allen Parish Police Jury, the general government services provided by those governmental units, or any other governmental units. The Marshal has no component units.

2. Basis of Presentation

The accompanying basic financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP). The accompanying basic financial statements have also been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments," issued in June 1999.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchanges occur (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Revenues that are not classified as program revenues are presented as general revenues. Fiduciary funds are not included in the government-wide financial statements.

Fund Financial Statements (FFS)

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The two funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis in fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the Marshal are described below:

Governmental Fund Types:

General Fund –

The General Fund is the general operating fund of the Marshal. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Fiduciary (Agency) Fund:

Garnishment Fund –

The Garnishment Fund is used to account for assets held by the Marshal as agent. This fund is used for the collection and disbursement of proceeds of court-ordered garnishments. The Marshal charges an administrative fee and remits all other funds to the respective creditors. The fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. Consequently, the agency fund has no measurement focus, but uses the modified accrual basis of accounting.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements.

On the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is classified as net position.

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal’s operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues

Those revenues susceptible to accrual are court costs, intergovernmental grants, and fees on garnishments. These revenues are recorded when the Marshal is entitled to the funds.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are regarded as expenditures at the time purchased.

4. Deposits

Deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits as well as those investments with a maturity date of 90 days or less. Under Louisiana law, the Marshal may deposit funds in demand deposits and interest-bearing demand deposits. Louisiana Revised Statute 33:2955 authorizes the Marshal to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having an office in Louisiana or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation created pursuant to Article 7, Section 14(C) of the Louisiana Constitution and Local Services Law, LSA-R.S. 33:1321-1360 as a pooled investment program.

These deposits are stated at cost, which approximates market.

5. Accounts Receivable

Uncollectible amounts due for court costs, intergovernmental revenues, fees on garnishments and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

6. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of applicable appropriations is not employed by the Marshal as an extension of formal budgetary integration in the funds.

7. Budget

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before December 15 of each fiscal year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The budget is available for public inspection no later than December 15 and is adopted before the end of the fiscal year. The budget for 2020 consists of the original budget adopted November 27, 2019 and an amended budget adopted on November 11, 2020.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The Marshal maintains a threshold level of \$1,500 for capitalizing capital assets. Capital assets are recorded in the statement of net position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
Vehicles	5 Years
Equipment	2-5 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

9. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definitions of “restricted” or “invested in capital assets, net of related debt”.

The District’s policy is to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. *Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.
- c. *Committed* – amounts that can be used for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal's office. Commitments may be established, modified, or rescinded only through decisions of the Marshal.
- d. *Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Marshal's adopted policy, only the Marshal may assign amounts for specific purposes.
- e. *Unassigned* – all other spendable amounts.

It is the Marshal's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Marshal uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

10. Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

11. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred inflows or outflows as of December 31, 2020.

12. Long-Term Debt

The accounting treatment of long-term debt depends on whether the financed assets are used in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of a capital lease payable on a police vehicle.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The capital lease proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

13. Subsequent Events

Management has evaluated subsequent events through August 31, 2021, the date the financial statements were available to be issued.

NOTE B – CASH AND INTEREST BEARING DEPOSITS

As of December 31, 2020, the Marshal had cash and interest-bearing deposits (book balances) totaling \$9,158. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Marshal will not be able to recover its deposits or the collateral securities that are in the possession of an outside party. Under state law, these deposits (or resulting bank balances) 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 or exceed the amount on deposit with the fiscal agent. At December 31, 2020, the Marshal had \$9,278 in deposits (collected bank balances) fully secured by federal deposit insurance.

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Marshal's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities after being notified by the Marshal that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C – CAPITAL ASSETS

A summary of changes in capital assets follows:

	12/31/19			12/31/20
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Capital assets being depreciated:				
Vehicles	\$ 35,511	\$ 45,721	\$ 8,552	\$ 72,680
Equipment	<u>16,204</u>	<u>2,760</u>	<u>2,206</u>	<u>16,758</u>
Total	51,715	48,481	10,758	89,438
Less: accumulated depreciation:				
Vehicles	5,330	8,408	2,993	10,745
Equipment	<u>5,146</u>	<u>3,079</u>	<u>2,143</u>	<u>6,082</u>
Total	<u>10,476</u>	<u>11,487</u>	<u>5,136</u>	<u>16,827</u>
Net capital assets	\$ <u>41,239</u>	\$ <u>36,994</u>	\$ <u>5,622</u>	\$ <u>72,611</u>

Depreciation expense in the amount of \$11,487 was charged to police and security in 2020.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE D – EXPENDITURES OF THE MARSHAL’S OFFICE PAID BY THE CITY OF OAKDALE, LOUISIANA

The Marshal’s administrative office is located in a building owned by the City of Oakdale, Louisiana. The cost of maintaining and operating this building, as required by statute, is borne by the City of Oakdale, Louisiana. No revenues or expenditures related to such support are included in the accompanying basic financial statements.

NOTE E – RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Marshal maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Marshal. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE F – ON-BEHALF PAYMENTS OF FRINGE BENEFITS AND SALARIES

GASB Statement No. 24 establishes accounting and financial reporting for on-behalf payments for fringe benefits and salaries. The following amounts were paid on-behalf of the Marshal for employee salaries and fringe benefits during 2020:

Allen Parish Police Jury	\$ 10,011
City of Oakdale	<u>17,439</u>
Total	<u>\$27,450</u>

In accordance with GASB Statement No. 24, these on-behalf payments are included as intergovernmental revenues and expenditures in the accompanying financial statements. Included in the above on-behalf payments are salaries and payroll taxes of \$26,490 and \$960, respectively.

NOTE G - CHANGES IN AGENCY NET POSITION

A summary of changes in agency net position at December 31, 2020 is as follows:

	Garnishment
	<u>Fund</u>
Balances, December 31, 2019	\$ 732
Additions	88,877
Reductions	<u>(89,316)</u>
Balances, December 31, 2020	<u>\$ 293</u>

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Notes to the Financial Statements (Continued)

December 31, 2020

NOTE H - LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for the year ended December 31, 2020 follows:

	<u>Beginning of Year</u>	<u>Issued</u>	<u>Retired</u>	<u>End of Year</u>
Capital Lease Payable	\$ -	\$35,201	\$ 4,504	\$30,697
Long-Term Liabilities	<u>\$ -</u>	<u>\$35,201</u>	<u>\$ 4,504</u>	<u>\$30,697</u>

The long-term debt is comprised of the following individual issues:

Capital Lease Payable-Governmental:

\$35,201 Capital lease payable dated 08/20/2020 due in monthly installments of \$800 from 09/20/2020 through 08/20/2024; interest at 4.5%	<u>\$30,697</u>
Total	<u>\$30,697</u>

The annual requirements to amortize the capital lease outstanding at December 31, 2020 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Totals</u>
2021	\$ 8,387	\$ 1,210	\$ 9,597
2022	8,772	824	9,596
2023	9,175	421	9,596
2024	4,363	52	4,415
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$30,697</u>	<u>\$ 2,507</u>	<u>\$33,204</u>

REQUIRED SUPPLEMENTARY INFORMATION

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Marshal fees	\$ 35,000	\$ 26,000	\$ 22,910	\$ (3,090)
Intergovernmental	80,000	81,040	86,719	5,679
Interest income	--	--	1	1
Total Revenues	<u>115,000</u>	<u>107,040</u>	<u>109,630</u>	<u>2,590</u>
Expenditures				
Current:				
Automotive	12,500	9,500	8,135	1,365
Contract labor	2,000	3,000	2,360	640
Dues & subscriptions	650	1,400	1,834	(434)
Insurance	7,500	9,700	8,491	1,209
Office supplies	4,000	1,100	3,650	(2,550)
Payroll taxes	5,500	2,000	2,968	(968)
Postage	--	--	92	(92)
Professional fees	8,500	6,200	6,495	(295)
Salaries	50,000	55,500	51,696	3,804
Seminars & Training	2,500	1,000	--	1,000
Supplies	4,000	3,450	1,695	1,755
Telephone	2,000	2,000	1,144	856
Travel	500	500	--	500
Uniforms	1,000	800	558	242
Debt service:				
Principal retirement	10,800	4,200	4,504	(304)
Interest on long-term debt	--	--	495	(495)
Capital outlay	5,000	15,000	48,481	(33,481)
Total Expenditures	<u>116,450</u>	<u>115,350</u>	<u>142,598</u>	<u>(27,248)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,450)</u>	<u>(8,310)</u>	<u>(32,968)</u>	<u>(24,658)</u>
Other Financing Sources				
Capital lease proceeds	--	--	35,201	35,201
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>35,201</u>	<u>35,201</u>
Net Changes in Fund Balance	<u>(1,450)</u>	<u>(8,310)</u>	<u>2,233</u>	<u>10,543</u>
Fund Balance at Beginning of Period	9,456	9,456	9,456	--
Fund Balance at End of Period	<u>\$ 8,006</u>	<u>\$ 1,146</u>	<u>\$ 11,689</u>	<u>\$ 10,543</u>

See independent accountants' review report.

OTHER SUPPLEMENTARY INFORMATION

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Statement of Fiduciary Net Position – Agency Fund

December 31, 2020

	<u>Garnishment Fund</u>
ASSETS	
Cash	<u>\$ 293</u>
TOTAL ASSETS	<u><u>\$ 293</u></u>
LIABILITIES	
Due to litigants and others	<u>\$ 293</u>
TOTAL LIABILITIES	<u><u>\$ 293</u></u>

See independent accountants' review report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Statement of Changes in Fiduciary Net Position – Agency Fund

Year Ended December 31, 2020

	<u>Garnishment Fund</u>
Balance, beginning of year	\$ 732
Additions:	
Garnishment collections	<u>88,877</u>
Subtotal	89,609
Reductions	
Deposits settled to –	
Litigants	84,021
Ward Marshal	<u>5,295</u>
Total Reductions	<u>89,316</u>
Balance, end of year	\$ <u>293</u>

See independent accountants' review report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer**

Year Ended December 31, 2020

Chief Executive Officer: Michael R. Slaney, Ward Marshal

<u>Purpose</u>	<u>Amount</u>
Civil fees	\$ 3,078
Benefits-cell phone	605
 Paid by the Allen Parish Police Jury:	
Salary	9,300
Benefits – Payroll Taxes	712
 Paid by the City of Oakdale:	
Salary	17,190
Benefits – Payroll Taxes	249

See independent accountants' review report.

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana**

**Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund**

For the Year Ended December 31, 2020

Identifying Information

Entity Name: Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
LLA Entity ID #: 5755
Date that reporting period ended: 12/31/2020

CASH BASIS PRESENTATION

		First Six Month Period Ended 6/30/2020	Second Six Months Period Ended 12/31/2020
Receipts From:			
City Court of Oakdale, Louisiana	Civil Fees	1,104	492
City Court of Oakdale, Louisiana	Criminal Fines - Other	8,190	6,571
City Court of Oakdale, Louisiana	Criminal Court Costs/Fees	4,890	2,670
Total Receipts:		14,184	9,733

See independent accountants' review report.

ROYCE T. SCIMEMI, CPA, APAC



CERTIFIED PUBLIC ACCOUNTANT

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Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

August 31, 2021

Honorable Michael R. Slaney
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana 71463

We have performed the procedures enumerated below, which were agreed to by the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish and the Legislative Auditor (the specified parties), on the Marshal's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Marshal is responsible for his financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose. The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000 or the lower statutory limits of \$157,700 to \$161,550 that were applicable during the 2020 calendar year. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

One expenditure made during the fiscal year for materials and supplies exceeding \$30,000. A police vehicle was purchased under state contract in compliance with the public bid law. No expenditures were made during the year for public works exceeding the applicable threshold amounts.

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 LSA-RS 42:1101-1124 (the ethics law).

Management provided us with the requested information for the Marshal.

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

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of the Marshal, his employees, and the Marshals' and employees' immediate families. Report whether any vendors appear on both lists.

The Marshal provided the requested information. None of the businesses of the Marshal, his employees, or the Marshal's and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

The Marshal provided us with a copy of the original budget and one amended budget. The Marshal represented that there were no other budget amendments during the fiscal 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.

The Marshal is an autonomous government agency which has no board and holds no meetings. The original budget was timely adopted by the Marshal's signature on November 27, 2019 and the amended budget was adopted by the Marshal's signature on November 11, 2020.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual revenues by 5% or more. Actual expenditures exceeded budgeted expenditures by 5% or more.

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.

The payments were properly coded to the correct fund and general ledger account.

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

The Marshal's policies and procedures only require that approval of invoices be evidenced by the Marshal's signature on each check paying such invoice. The payments received proper approvals.

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.

The Marshal is an autonomous government agency which has no board and holds no meetings.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, 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.

We scanned payroll disbursements and we found no payments to employees that would constitute bonuses, advances, or gifts. The Marshal is not required to hold meetings and there were no minutes of meetings to review.

State Audit Law

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

The Marshal provided for a timely report in accordance with R.S. 24:513.

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).

The Marshal was in compliance with R.S. 24:513. Management represented that the Marshal has purchased of a police vehicle during the fiscal year that utilized state funds and that was subject to the public bid law. Management met the guidelines for state contract purchase for the vehicle.

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.

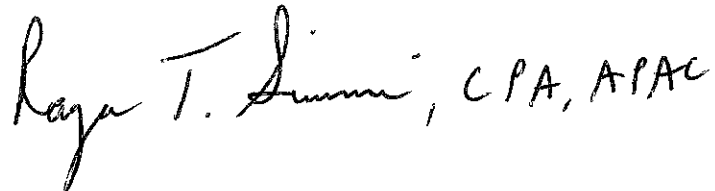
Our prior year report dated August 7, 2020, included two comments concerning (a) inadequate segregation of duties and (b) a local government budget act violation. Both findings were repeated during the current year.

Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Independent Accountants' Report on Applying Agreed-Upon Procedures
August 31, 2021
Page 4 of 4

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal'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.

The purpose of this report is solely to describe the scope of testing performed on the Marshal'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

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R' and 'S'.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Allen Parish, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

5-27, 2021
(Date Transmitted)

Royce T. Scimemi, CPA, APAC
Attention: Mr. Royce T. Scimemi
Post Office Box 210
Oberlin, LA 70655

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes No

Code of Ethics for Public Officials and Public Employees

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

Yes No

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

Yes No

Budgeting

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

Yes No

Accounting and Reporting

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

Yes No

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

Yes No

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

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

N/A Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

Prior-Year Comments

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

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

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

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

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

Ward Marshal _____ Ward Marshal 5-27-2021 Date

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

Schedule of Findings and Responses

Year Ended December 31, 2020

1. Summary of Accountants' Results:

- a) Accountants issued a review report on the financial statements.
- b) The attestation procedures yielded instance of noncompliance related to budget procedures.

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

Findings – Financial Statement Review

Finding #2020-1 I/C:

Inadequate Segregation of Duties

Criteria: Because of the lack of a large staff, more specifically accounting personnel, there is insufficient segregation of duties necessary for proper controls. We do note that this situation is inherent in most entities of this type and is difficult to resolve due to the funding limitations of the Marshal. This was a prior year finding.

Cause: Lack of a large staff.

Effect: Possible inadequate segregation of duties.

Recommendation: The Marshal should take an active interest in the review of all of the financial information.

Response: The Marshal will not change staff levels.

Responsible Party: Michael Slaney, Ward Marshal

Finding #2020-2 C:

Local Governmental Budget Act Compliance

Criteria: The general fund's actual expenditures exceeded budgeted expenditures by 5% or more.

Cause: A police vehicle purchased under a capital lease was not included in expenditures and such capital outlay was not reflected in the amended budget.

Effect: Possible violation of the Louisiana Local Governmental Budget Act.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH

Schedule of Findings and Responses

August 31, 2021.

Page 2 of 2

Recommendation: Closely monitor budgets and annualize interim expenditures in calculating original and amended budgets.

Response: The Marshal will monitor revenues and expenditures closely and amend the budget accordingly.

Responsible Party: Michael Slaney, Ward Marshal

3. Findings and Questioned Costs for Federal Awards:
N/A