

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2023**

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana  
As of and for the year ended December 31, 2023

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditors' Report		1
<b>BASIC FINANCIAL STATEMENTS</b>		
Government-wide Financial Statements:		
Statement of Net Position	A	6
Statement of Activities	B	7
Fund Financial Statements		
Governmental Fund -		
Balance Sheet	C	8
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Financial Statement of Net Position	D	9
Statement of Revenues, Expenditures and Changes in Fund Balance	E	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	11
Fiduciary Funds -		
Statement of Fiduciary Net Position	G	12
Statement of Changes in Fiduciary Net Position	H	13
Notes to Financial Statements		14
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>		
Budgetary Comparison Schedule – General fund	<u>Schedule</u> 1	<u>Page</u> 22
<b>SUPPLEMENTARY INFORMATION</b>		
Schedule of Compensation, Benefits and Other Payments to the Agency Head	2	24
Justice System Funding Schedule – Receiving Entity	3	25
Justice System Funding Schedule – Collecting/Disbursing Entity	4	26
<b>OTHER REPORTS</b>		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .		28
<b>SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR</b>		
Schedule of Prior Year Findings		31
Schedule of Current Year Findings		32

# WISE, MARTIN & COLE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897  
Minden, Louisiana 71058-0897  
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA  
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA  
HALEA S. LIPINSKI, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

To the City Marshal Daniel Weaver  
City of Minden, Louisiana

### **Report on the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Minden City Marshal, a component unit of the City of Minden, Louisiana, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Minden City Marshal, as of and for the year ended December 31, 2023, and the respective changes in financial position and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Minden City Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Minden City

Marshal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Minden City Marshal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Minden City Marshal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison schedule on page 22 be presented to supplement the basic financial statements. Such

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

Management has omitted Management's 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. Our opinion on the basic financial statements is not affected by the missing information.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Minden City Marshal's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2024, on our consideration of the Minden City Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Minden City Marshal's internal controls over financial

reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshal's internal control over financial reporting and compliance.

Wise Martin & Co LLC

Minden, Louisiana  
September 24, 2024

## **BASIC FINANCIAL STATEMENTS**

STATEMENT A

MINDEN WARD MARSHAL WARD 1  
Minden, Louisiana

Statement of Net Position  
December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 85,517
Due from other governments	17,871
Accounts receivable	<u>25</u>
TOTAL ASSETS	<u>103,413</u>
LIABILITIES	
Accounts payable	<u>2,672</u>
TOTAL LIABILITIES	<u>2,672</u>
NET POSITION	
Unrestricted	<u>100,741</u>
TOTAL NET POSITION	<u>\$ 100,741</u>

See accompanying notes and accountants' report.



**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Statement of Activities  
For the Year Ended December 31, 2023

<u>FUNCTION/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
Judicial activities	\$ 326,377	\$ 161,111	\$ 253,118	\$ 87,852
Total governmental activities	<u>\$ 326,377</u>	<u>\$ 161,111</u>	<u>\$ 253,118</u>	<u>87,852</u>
General revenues:				
Interest income				719
Special item - capital contribution				<u>(62,088)</u>
Total general revenues and special items				<u>(61,369)</u>
Change in net position				26,483
Net position - beginning				<u>74,258</u>
Net position - ending				<u>\$ 100,741</u>

7

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2023

	General Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 85,517
Due from other governments	17,871
Accounts receivable	25
<b>TOTAL ASSETS</b>	<b>\$ 103,413</b>
 <b>LIABILITIES</b>	
Accounts payable	\$ 2,672
<b>TOTAL LIABILITIES</b>	<b>2,672</b>
 <b>FUND BALANCE</b>	
Unassigned	100,741
<b>TOTAL FUND BALANCES</b>	<b>100,741</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 103,413</b>

See accompanying notes and accountants' report.

MINDEN WARD MARSHAL WARD 1  
Minden, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-wide Financial Statement of Net Position  
December 31, 2023

Fund Balance, Total Governmental Fund (Statement C)	<u>\$ 100,741</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 100,741</u>

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 2023

	<u>General Fund</u>
<b>REVENUES</b>	
Fees, charges and commissions for services	\$ 161,111
Intergovernmental - on-behalf receipts	253,118
Interest income	<u>719</u>
<b>TOTAL REVENUES</b>	<u>414,948</u>
 <b>EXPENDITURES</b>	
Current:	
Judicial activities:	
Personnel costs	289,809
Accounting	12,356
Vehicle expense	6,181
Training	856
Office expense	4,734
Courtroom security	1,000
Repairs and maintenance	1,664
Uniforms	1,336
Dues and subscriptions	199
Other	<u>8,242</u>
<b>TOTAL EXPENDITURES</b>	<u>326,377</u>
Excess of revenues over expenditures	88,571
 <b>SPECIAL ITEMS</b>	
Capital contribution - City of Minden	<u>(62,088)</u>
Net change in fund balance	26,483
Fund balance - beginning	<u>74,258</u>
Fund balance - ending	<u><u>\$ 100,741</u></u>

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities  
For the Year Ended December 31, 2023

Net change in fund balance, governmental fund (Statement E)	<u>\$ 26,483</u>
Change in net position of governmental activities (Statement B)	<u>\$ 26,483</u>

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2023

	<u>Garnishment Fund</u>	<u>Seizure, Sale &amp; Disbursement Fund</u>	<u>Total Custodial Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 48,102	\$ 1	\$ 48,103
Due from others	-	265	265
<b>TOTAL ASSETS</b>	<u>\$ 48,102</u>	<u>\$ 266</u>	<u>\$ 48,103</u>
<b>LIABILITIES</b>			
Due to others	\$ 45,697	\$ 265	\$ 45,962
<b>TOTAL LIABILITIES</b>	<u>\$ 45,697</u>	<u>\$ 265</u>	<u>\$ 45,962</u>
<b>NET POSITION</b>			
Held for others	\$ 2,405	\$ 1	\$ 2,406
<b>TOTAL NET POSITION</b>	<u>\$ 2,405</u>	<u>\$ 1</u>	<u>\$ 2,406</u>

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
December 31, 2023

	<u>Garnishment Fund</u>	<u>Seizure, Sale &amp; Disbursement Fund</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>			
Garnishment collections	\$ 361,110	\$ 265	\$ 361,375
<b>TOTAL ADDITIONS</b>	<u>361,110</u>	<u>265</u>	<u>361,375</u>
<b>DEDUCTIONS</b>			
Marshal commissions	20,240	240	20,480
Payments to governments	1,077	25	1,102
Payment to plaintiffs/attorneys	312,686	-	312,686
Refunds to defendant	24,958	-	24,958
<b>TOTAL DEDUCTIONS</b>	<u>358,961</u>	<u>265</u>	<u>359,226</u>
Net increase in fiduciary net position	2,149	-	2,149
Net position - beginning	<u>256</u>	<u>1</u>	<u>257</u>
Net position - ending	<u>\$ 2,405</u>	<u>\$ 1</u>	<u>\$ 2,406</u>

See accompanying notes and accountants' report.

**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

**INTRODUCTION**

The Minden City Marshal (Marshal) was created under the authority of Louisiana Revised Statutes (RS) 13:1879. The purpose of the Marshal is to execute the orders and mandates of the Court, to include making arrests, preserving the peace, processing judgments and garnishments, and similar functions. The Marshal has jurisdiction within Ward 1 of Webster Parish.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Marshal have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

The Marshal is an independently elected official. However, the Marshal, is fiscally dependent on the City of Minden. The City of Minden maintains and operates the building in which the Marshal is located and provides funds for salaries, equipment, and expenditures of the Marshal. Because the Marshal is fiscally dependent on the City, the Marshal was determined to be a component unit of the City of Minden, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Minden, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. BASIC FINANCIAL STATEMENTS**

The Minden City Marshal's basic financial statements include both government-wide and fund financial statements.

**Government-wide statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the nonfiduciary activities of the Marshal.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported separately in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital



**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Program Revenues** – Program revenues, included in the Statement of Activities, are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the Marshal’s general revenues.

**Allocation of indirect expense** - The Marshal reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

**Elimination of internal activity** – Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

**Fund financial statements**

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 court functions and activities.

1. Governmental funds

The Marshal reports the following major governmental fund:

General fund – the primary operating fund of the Marshal and it accounts for all financial resources, except those required to be accounted for in other funds.

2. Fiduciary funds

Fiduciary funds are used to report assets held in custodial capacity for others and therefore are not available to support the Marshal’s programs.

Fiduciary funds of the Marshal are custodial funds. The custodial funds account for assets held by the Marshal as an agent for litigants pending court action. Custodial funds have an economic measurement focus and use the accrual basis of accounting.

Fiduciary funds of the Marshal include:

1. Garnishment fund – used to account for fines and court costs of all garnishment cases. Fines collected by various individuals/organizations are remitted monthly to the Marshal, City Court of Minden, the Plaintiff/Attorney, and the General fund.
2. Seizure, Sale, and Disbursement fund – used to account for all costs and sales in relation to seized properties filed with the Marshal. Disbursements are made primarily to the City Court of Minden, the Plaintiff, and the General fund.

**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

**D. BASIS OF ACCOUNTING**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows, and inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are recorded in governmental funds if claims are due and payable.

Fines collected by the City Court of Minden are remitted to the Marshal the succeeding month are recognized as revenue when the fines are received.

**E. BUDGETS**

Prior to the beginning of each fiscal year, the Marshal adopts an operating budget for its General fund. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

**Excess of expenditures over appropriations in individual funds**

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General	\$ <u>258,030</u>	\$ <u>326,377</u>	\$ <u>(68,347)</u>

Louisiana Revised Statute 39:1303 requires the Marshal to adopt a budget for its General fund.

**F. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law any other state of the United States, or under the laws of the United States.

**G. CAPITAL ASSETS**

Capital assets, which include property, plant, and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at

**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

their acquisition value at the date of donation. The Marshal maintains a threshold level of \$2,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized. 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, other than land, are depreciated using the straight-line method over the following estimated useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment	5 to 10 years
Office improvements	20 years

As of year-end the Marshal had no capital assets.

**H. COMPENSATED ABSENCES**

The payments for the Marshal and his deputies are administered as employees of the City of Minden and Webster Parish Police Jury for their on-behalf salary. The Marshal makes no salary payments to his deputies as employees.

The Marshal does not have a formal vacation or sick leave policy; therefore, the Marshal has no accrued compensated absences.

**I. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**J. RESTRICTED NET POSTION**

For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments.
- Imposed by law through constitutional provisions or enabling legislation.

It is the Marshal's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**K. FUND EQUITY OF FUND FINANCIAL STATEMENTS**

Fund balance is reported in the following categories:

**Nonspendable:** Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

**Restricted:** Fund balance that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed:** Fund balance that can only be used for specific purposes determine by the Marshal's highest level of decision-making authority. The Marshal is the highest level of decision-making authority, and by the Marshal's order, can commit fund balance. Committed amounts cannot be used for any other purpose unless the Marshal removes or changes the specified use by taking the same actions employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned:** Fund balance that is constrained by the Marshal's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the Marshal.

**Unassigned:** Fund balance that is the residual classification for the General fund.

The Marshal reduces committed amounts, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Marshal considers restricted amounts to have been spent when an expenditure has been incurred for purposes which both restricted and unrestricted fund balance are available.

## 2. CASH AND CASH EQUIVALENTS

At December 31, 2023, the Marshal had cash and cash equivalents (book balances) as follows:

Cash and cash equivalents (Statement A)	\$ 85,517
Cash and cash equivalents (Statement G)	<u>48,103</u>
Total	<u>\$ 133,620</u>

Cash and cash equivalents 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 bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties.

**Custodial Credit Risk – Deposits:** At year end, the Marshal had bank balances of \$98,139. These deposits were fully secured by federal depository insurance.

The Marshal has not formally adopted a deposit or investment policy that limits the government's allowable deposits or investments and addresses custodial credit or interest rate risks.

# MINDEN WARD MARSHAL WARD 1

Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

### 3. RECEIVABLES

The Marshal recognized accounts receivable at December 31, 2023 of \$17,896 for the General fund and \$265 for the Fiduciary fund. Of this amount \$17,871 represents amounts due from other governments. The balance of accounts receivable for governmental funds and fiduciary funds are expected to be collected in full so no allowance for doubtful accounts has been established.

### 4. PAYABLES

Accounts payable and accrued expenses at December 31, 2023 consisted of the following:

Class of payable	General fund	Garnishment fund	Sale & seizure fund
Accounts payable	\$ 1,157	\$ -	\$ 25
Due to Marshal	1,515	-	240
Due to others	-	45,697	-
Total	<u>\$ 2,672</u>	<u>\$ 45,697</u>	<u>\$ 265</u>

### 5. ON-BEHALF PAYMENTS FOR SALARIES AND RELATED BENEFITS

Government Accounting Standards Board (GASB) Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Marshal to report in the financial statements on-behalf salary and related benefit payments made by the City of Minden and Webster Parish Police Jury to Marshal's employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Minden and Webster Parish Police Jury. The City of Minden and the Webster Parish Police Jury makes pension contributions for the Marshal to the Municipal Employee Retirement System of Louisiana.

On behalf payments are recorded as intergovernmental revenue and expenditures in the financial statements. On-behalf payments for the year ended December 31, 2023, were as follows:

City of Minden, Louisiana	\$ 167,859
Webster Parish Police Jury	<u>85,259</u>
	<u>\$ 253,118</u>

### 6. SPECIAL ITEM

The Marshal contributed \$62,088 of capital to their primary government, the City of Minden. The contribution was a truck to be held by the City for insurance and accounting purposes and for use of the Marshal.

### 7. LITIGATION AND CLAIMS

The Marshal was not involved in any litigation as of December 31, 2023, nor was it aware of any unasserted claims. The Marshal is not a defendant in any litigation seeking damages from the

**MINDEN WARD MARSHAL WARD 1**  
Minden, LA

Notes to the Financial Statements  
As of and for the year ended December 31, 2023

Marshal. The Marshal estimates that any potential claims against the Marshal would not materially affect the financial statements.

**8. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through September 24, 2024. This date represents the date the financial statements were available to be issued.

**9. NEW ACCOUNTING PRINCIPLE**

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96 – Subscription-Based Information Technology Arrangements (SBITA), which increased the usefulness of government’s financial statements by establishing a definition of SBITA and providing uniform guidance for transactions that meet that definition. The Statement establishes capitalization criteria, requires governments to report a subscription asset and subscription liability for a SBITA, and has governments disclose essential information about the arrangement. The provisions of GASB Statement No. 96 are effective for fiscal years beginning after June 15, 2022. The Marshal implemented the Statement in the current year with no changes to the prior net position as a result of this implementation.

**REQUIRED SUPPLEMENTARY INFORMATION**

## MINDEN WARD MARSHAL WARD 1

Minden, Louisiana

## Budgetary Comparison Schedule - General Fund

For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
<b>REVENUES</b>				
Fees, charges and commissions for services	\$ 48,000	\$ 48,000	\$ 161,111	\$ 113,111
Intergovernmental - on-behalf receipts	11,448	179,000	253,118	74,118
Interest income	16	16	719	703
<b>TOTAL REVENUES</b>	<u>59,464</u>	<u>227,016</u>	<u>414,948</u>	<u>187,932</u>
<b>EXPENDITURES</b>				
Current:				
Judicial activities:				
Personnel costs	40,800	202,000	289,809	(87,809)
Accounting	10,000	6,000	12,356	(6,356)
Vehicle expense	6,760	4,100	6,181	(2,081)
Training	-	-	856	(856)
Office expense	3,800	3,800	4,734	(934)
Courtroom security	1,100	1,100	1,000	100
Repairs and maintenance	2,000	80	1,664	(1,584)
Uniforms	750	750	1,336	(586)
Dues and subscriptions	1,750	-	199	(199)
Other	27,000	200	8,242	(8,042)
Capital Outlay	45,000	40,000	-	40,000
<b>TOTAL EXPENDITURES</b>	<u>138,960</u>	<u>258,030</u>	<u>326,377</u>	<u>(68,347)</u>
Excess of revenues over expenditures	(79,496)	(31,014)	88,571	119,585
<b>SPECIAL ITEM</b>				
Capital contribution - City of Minden	-	-	(62,088)	(62,088)
Net change in fund balance	(79,496)	(31,014)	26,483	57,497
Fund balance - beginning	<u>70,000</u>	<u>37,342</u>	<u>74,258</u>	<u>36,916</u>
Fund balance - ending	<u>\$ (9,496)</u>	<u>\$ 6,328</u>	<u>\$ 100,741</u>	<u>\$ 94,413</u>



**SUPPLEMENTARY INFORMATION**

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Schedule of Compensation, Benefits and Other Payments to the Agency Head  
As of and for the year ended December 31, 2023

Agency Head Name:	<u>Dan Weaver, Marshal</u>
Paid by Minden City Marshal –	
Commissions and seizures	\$ 44,717
Reimbursements	424
Travel	315
Conference fees	136
Uniforms	574
Paid by Webster Parish Police Jury:	
Salary	21,600
Benefits – health insurance	10,882
Benefits – retirement	14,228
Paid by City of Minden:	
Salary	30,185
Benefits – health insurance	10,882
Benefits – retirement	<u>14,228</u>
Total	<u>\$ 148,171</u>

## MINDEN CITY MARSHAL

Minden, Louisiana

Justice System Funding Schedule - Receiving Entity

For the Year Ended December 31, 2023

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2023</b>	<b>Second Six Month Period Ended 12/31/2023</b>
<b>Receipts From:</b>		
<i>City Court of Minden, civil fees</i>	\$ 17,028	\$ 15,878
<i>City Court of Minden, criminal court costs/fees</i>	2,100	380
<i>City Court of Minden, criminal fines - contempt</i>	3,630	8,013
<i>City of Minden, civil fees</i>	32,600	64,990
<i>Bossier City Court - service/collection fees</i>	382	573
<i>City Court of Springhill - service/collection fees</i>	216	222
<b>Subtotal Receipts</b>	<b>\$ 55,956</b>	<b>\$ 90,056</b>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<b>\$ -</b>	<b>\$ -</b>

**MINDEN CITY MARSHAL**  
Minden, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
For the Year Ended December 31, 2023

Cash Basis Presentation	First Six Month Period Ended 6/30/2023	Second Six Month Period Ended 12/31/2023
<b>Beginning Balance of Amounts Collected</b>	\$ 23,714	\$ 3,761
<b>Add: Collections</b>		
Civil Fees	109,331	251,779
<b>Subtotal Collections</b>	<b>109,331</b>	<b>251,779</b>
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
City Court of Minden, civil fees	353	508
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to Collecting Agency		
Civil fees, percentage of collection	7,355	11,714
Civil fees, fixed amount	15	80
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	7,275	14,057
Other Disbursements to Individuals	114,286	181,078
<b>Subtotal Disbursements/Retainage</b>	<b>129,284</b>	<b>207,437</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>\$ 3,761</b>	<b>\$ 48,103</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<b>\$ -</b>	<b>\$ -</b>

**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ -
Total Waivers During the Fiscal Period	\$ -	\$ -

## **OTHER REPORTS**

**WISE, MARTIN & COLE, L.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897  
Minden, Louisiana 71058-0897  
(318) 377-3171 Fax (318) 377-3177

CARLOS E. MARTIN, CPA (2020)

MICHAEL W. WISE, CPA  
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA  
HALEA S. LIPINSKI, CPA

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To Dan Weaver  
Minden City Marshal  
Minden, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Minden City Marshal, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements, and have issued our report thereon dated September 24, 2024.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Minden City Marshal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is reported in the accompanying Schedule of Current Year Findings as items 2023-01 and 2023-02.

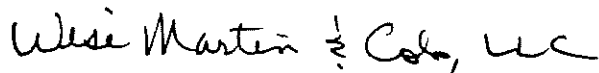
### **Minden City Marshal's Response to Findings**

The Minden City Marshal's response to the finding identified in our audit is described in the accompanying schedule of current year audit findings. The Marshal's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

### **Purpose of this Report**

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

Although the intended purpose of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

 Wise Martin  $\frac{1}{2}$  Col., LLC

Minden, Louisiana

September 24, 2024

**SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR**



**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Schedule of Prior Year Findings  
As of and for the year ended December 31, 2023

**2022-01 Late filing**

**Finding:** Louisiana Revised Statute 24:513 requires the review/attestation of the Minden City Marshal to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Marshal's year end. The Marshal did not file its annual report for the year ended December 31, 2022, by the due date.

**Status:** Unresolved. See 2023-01.

**MINDEN WARD MARSHAL WARD 1**  
Minden, Louisiana

Schedule of Current Year Findings  
As of and for the year ended December 31, 2023

**2023-01 Late filing**

**Criteria:** Louisiana Revised Statute 24:513 requires the audit of the Minden City Marshal to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Marshal's year end. The due date for the report with a December 31, 2023, year-end was June 30, 2024.

**Condition:** The Marshal did not file its annual report for the year ended December 31, 2023, by the due date.

**Cause:** Records were not provided to accountant performing audit in time to file annual report timely.

**Effect:** Audit was not able to be completed for submission by June 30, 2024, resulting in noncompliance with the requirements of Louisiana Revised Statute 24:513.

**Recommendation:** We recommend that the Minden City Marshal ensure that records are maintained to allow timely performance of annual reporting.

**Management's response:** The Marshal is aware of the filing requirements and will work in the future to ensure records are available in accordance with CPA engagement.

**2023-02 Budget Compliance**

**Criteria:** Local Government Budget Act governs the budget process of elected officials.

**Condition:**

- Original budget proposed budget deficit.
- Actual expenditures exceeded budgeted expenditures by more than 5% for the General fund.
- No budget message or budget adoption instrument.
- Amendments to budget were not published in an official journal.

**Cause:** Unknown.

**Effect or potential effect:** The Marshal was not in compliance with the Local Government Budget Act.

**Recommendation:** We recommend that the Marshal monitor the adoption and amendment of its budgets as required by the Local Government Budget Act.

**Management's response:** We will monitor the adoption and amendments as required by the Local Government Budget Act.

**WISE, MARTIN & COLE, L.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897  
Minden, Louisiana 71058-0897  
(318) 377-3171 Fax (318) 377-3177

MICHAEL W. WISE, CPA  
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA  
HALEA S. LIPINSKI, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Minden City Marshal  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Minden City Marshal's management is responsible for those C/C areas identified in the SAUPs.

The Minden City Marshal 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 C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA 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:

***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

***Exception: No written policy and procedures were obtained.***

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

***Exception: No written policy and procedures were obtained.***

c) ***Disbursements***, including processing, reviewing, and approving.

***Exception: No written policy and procedures were obtained.***

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

**Exception: No written policy and procedures were obtained.**

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee's rates of pay or approval and maintenance of pay rate schedules.

*The Marshal does not have any employees; therefore, no policy or procedures were provided.*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**Exception: No written policy and procedures were obtained.**

- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**Exception: No written policy and procedures were obtained.**

- h) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The Marshal does not have credit cards; therefore, no policy or procedures were provided.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

**Exception: Written policy and procedures did not address items (1) – (4).**

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The Marshal does not have debt; therefore, no policy or procedures were provided.*

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Exception: No written policy and procedures were obtained.**

- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Exception: Written policy and procedures did not address items (2) – (3).**

### ***Board or Finance Committee***

---

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

*The above procedures related to the board or finance committee do not apply. The Marshal is not required to hold open meetings, and the minutes are not public.*

### ***Bank Reconciliation***

---

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain, and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*Management provided us with a list of bank accounts and representation that the list is complete.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

***Exception: Two of the four bank accounts tested were not reconciled within two months of the related statement's closing date.***

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

***Exception: Bank reconciliations did not include evidence that a member of management/Marshal who does not handle cash, post ledgers, or issues checks has reviewed each bank reconciliation within 1 month of the date of the reconciliation was prepared.***

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

***Exception: There were outstanding items that were older than 12 months on the Marshal's bank reconciliations. We noted no documentation reflecting that these items were researched to address in the bank reconciliations.***

Collections (excluding electronic funds transfers)

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Management provided us with the required list and representation that the listing is complete.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*Management provided us with the required list and representation that the listing is complete.*

- a) Employees responsible for cash collections do not share cash drawers/registers.

*Personnel that collect cash do not share cash drawers/registers.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

***Exception: The employee responsible for collecting cash is also responsible for preparing/making deposit and no other employee is responsible for reconciling collection documentation to the deposit.***

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

***Exception: Personnel responsible for collecting cash also post to subsidiary ledgers for garnishment fund only. Collections are not reconciled to ledger postings or deposits.***

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

***Exception: Cash collections are not reconciled to the general ledger by revenue source and/or agency fund additions.***

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*All employees who have access to cash are covered by a bond or insurance policy for theft.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

*Receipts are sequentially pre numbered for garnishment deposits.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*No exception noted.*

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

***Exception: There was one cash collection site for all revenue sources. Four deposits over \$100 were not made within one business day of collection.***

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*Management provided us with the required list and representation that the listing is complete.*

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*Management provided us with the required list and representation that the listing is complete.*

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*Not applicable - The Ward Marshal does not utilize a requisition/purchase order system.*

*Purchases receive advance approval through budgetary allocations, except when state law or policy require formal bids.*

- b) At least two employees are involved in processing and approving payments to vendors.

***Exception: Current documentation does not always show that at least two people are involved in processing and approving payments to vendors.***

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.

*No exception noted.*

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

***Exception: The current process allows officials responsible for processing payments to also mail the payments.***

- e) Only employees/officials authorized to sign checks approve the electronic disbursements (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions noted.*

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

*No exceptions noted.*

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***Exception: On 2 of 5 disbursements, we were unable to determine evidence of segregation of duties.***

- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3a, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*Not applicable. The entity had no electronic disbursements during the year.*

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

---

- 12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*Management represented that they do not have credit cards, bank debit cards, fuel cards, and P-cards.*

- 13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

- 14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies



precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*None of the above procedures apply since the Marshal does not have credit cards, debit cards, fuel cards, or P-cards.*

### **Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*Management provided us with the required list and representation that the list is complete.*

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*No exceptions noted.*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*No exceptions noted.*

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

***Exception: Three of the items selected did not have documentation of the individuals participating in meal charges. There is no written policy addressing documentation required.***

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

***Exception: Four of the items selected were not reviewed and approved in writing by someone other than the person receiving reimbursement.***

### **Contracts**

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:

*Management provided us with the required list and representation that the listing is complete.*

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*Not applicable – no requirement to bid in accordance with the Louisiana Public Bid Law.*

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

*No exceptions noted.*

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

*No exceptions noted.*

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions noted.*

### ***Payroll and Personnel***

---

- 17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Management provided us with the required list and representation that the listing is complete.*

*No exceptions noted.*

- 18. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

*Not applicable. Entity has no employees.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*Not applicable. Entity has no employees.*

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Not applicable. Entity has no employees.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*Not applicable. Entity has no employees.*

- 19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee

or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

*Not applicable. Entity has no employees.*

20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*Management provided us with the required representation.*

### ***Ethics***

---

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions noted.*

b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exception noted.*

22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*No exception noted.*

### ***Debt Service***

---

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*No debt was issued during the fiscal period.*

24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*Not applicable – the City Court has no debt.*

### ***Fraud Notice***

---

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing,

obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management provided us with the required list and representation that the listing is complete. There were no misappropriations reported.*

26. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*Exception: The notice required by R.S. 24:523.1 was not posted on its premises.*

#### ***Information Technology Disaster Recovery/Business Continuity***

---

27. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

*We performed the procedure and discussed the results with management.*

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

*We performed the procedure and discussed the results with management.*

- c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*We performed the procedure and discussed the results with management.*

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*No exceptions noted.*

29. Using the 5 randomly selected employees/officials from “Payroll and Personnel” procedure #17, obtained cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267.

*No exceptions noted.*

#### ***Sexual Harassment***

---

30. Using the 5 randomly selected employees/officials from procedure #17 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the

documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*No exceptions noted.*

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

*No exceptions noted.*

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

*Report dated on or before February 1. Observed that report includes all applicable requirements.*

***Management's response to all agreed upon procedure exceptions is attached to this report.***

We were engaged by Minden City Marshal 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 applicable standards of *Government Auditing Standards*. 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 those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Minden City Marshal 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 those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Wise Martin & Cole LLC*

Minden, Louisiana

September 24, 2024



**Dan Weaver**  
**CITY MARSHAL-WARD 1**

---

**PARISH OF WEBSTER**  
**MINDEN, LOUISIANA**

**20 Sept 2024**

**NOTE: Response to 2023 Audit**

**Written Polices and Procedures:**

- 1. (a) We are in process of drafting a Policy and Procedure for Budgeting, including preparing, adopting and monitoring the budget.**
  
- (b) We are in process of drafting a Policy and Procedure for Purchasing.**
  
- (c) We are in process of drafting a Policy and Procedure for Disbursements.**
  
- (d) We are in process of drafting a Policy and Procedure for Receipts/Collections.**
  
- (f) We are in process of drafting a Policy and Procedure for Contracting.**



**Dan Weaver**  
**CITY MARSHAL-WARD 1**

---

**PARISH OF WEBSTER**  
**MINDEN, LOUISIANA**

**(g) We are in process of drafting a Policy and Procedure for Travel and Expense Reimbursement.**

**(i) We are in process of rewriting our Ethics Policy and Procedure to address items 1 thru 4.**

**(k) We are in process of creating a Policy and Procedure for Information Technology Disaster/Business Continuity.**

**(l) In our Sexual Harassment Policy we will address in writing our annual training and annual reporting.**

**Bank Reconciliation:**

**3. (a) We have initiated a new policy that our bank accounts will be reconciled each time our bank statements arrive (monthly) and I will be the only person doing this and will initial each statement and check each check written.**

**(b) We have already put in place that Tina Douglas my Chief Deputy Marshal will be the only person handling monies and I will initial each receipt or invoice.**



**Dan Weaver**  
**CITY MARSHAL-WARD 1**

---

**PARISH OF WEBSTER**  
**MINDEN, LOUISIANA**

**(c) We are already trying to locate people that did not cash checks when sent to them to re-issue new checks to them. If people are not located we will then be researching to send monies to Baton Rouge to the State Surplus.**

**5. (b) Again we have already put in place that Chief Deputy Marshal Tina Douglas will be the only person receiving any monies and writing checks. I will be reconciling the check books.**

**(c) In the Garnishment Account we have put in place the procedure that Chief Deputy Tina Douglas will handle all monies and that I will initial all deposits and reconcile the account.**

**(d) We have put into place that Chief Deputy Tina Douglas will be only one handling the cash and checks and I will be the one reconciling the account.**

**7. (d) We have already put in play that we will deposit all monies at the end of the work day**

**9. (d) Chief Deputy Marshal will process the payments and I will initial the deposits then mail the payments.**





**Dan Weaver**  
**CITY MARSHAL-WARD 1**

---

**PARISH OF WEBSTER**  
**MINDEN, LOUISIANA**

10. (b) We have put into play that I will initial all disbursements.

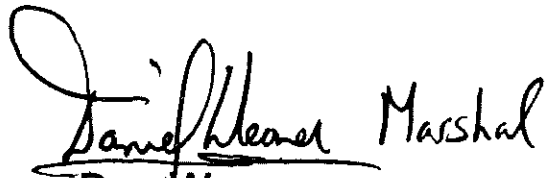
Travel and Travel Related Expenses:

15. (c) We are in process of obtaining a Policy and Procedures on meals and travel and understand that meals will be provide to just the person on travel.

(d) I will approve and initial all meals and travel reimbursements or any other reimbursements through our office. The Chief Deputy will initial any of the above that pertains to the Marshal's meals or travel receipts.

Fraud Notice:

26. We have posted the Fraud Notice.

 Marshal

Dan Weaver

Marshal Ward 1

Webster Parish