

CITY COURT OF VILLE PLATTE
Financial Report
Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge Gregory Vidrine
City Court of Ville Platte
Ville Platte, Louisiana

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Ville Platte as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City Court's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the City Court of Ville Platte, as of June 30, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 City Court of Ville Platte 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 City Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities 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 judgment 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 control 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 City Court'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 City Court'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules on pages 25-26 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 this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City Court’s basic financial statements. The Justice System Funding Schedule on pages 28-29 are presented for purposes of additional analysis and are not a required part of the basic financial statements. This schedule is the responsibility of management and was derived from and relate 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 audits 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 standard generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 27, 2022, on our consideration of the City Court of Ville Platte’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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City Court of Ville Platte’s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated September 27, 2022 on the results of our statewide agreed-upon procedures performed 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. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor’s statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

John S. Dowling & Company

Opelousas, Louisiana
September 27, 2022

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 187,900
Due from custodial funds	<u>14,405</u>
Total assets	<u>\$ 202,305</u>
NET POSITION	
Unrestricted	<u>\$ 202,305</u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judiciary	\$ 413,025	\$ 169,504	\$ 284,394	\$ 40,873
	General revenues:			
	Miscellaneous			123
	Change in net position			40,996
	Net position - beginning			161,309
	Net position - ending			\$ 202,305

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2022

ASSETS

Cash and interest-bearing deposits	\$ 187,900
Due from custodial funds	<u>14,405</u>
Total assets	<u>\$ 202,305</u>

FUND BALANCE

Fund balance:	
Unassigned	<u>\$ 202,305</u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balance for the governmental fund at June 30, 2022	\$ 202,305
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Furniture, fixtures and equipment, net of \$34,577 accumulated depreciation	<u> -</u>
Net position at June 30, 2022	<u>\$ 202,305</u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-
General Fund
For the Year Ended June 30, 2022

Revenues:	
Costs assessed for court	\$ 166,894
On-behalf payments	284,394
Cash bonds	2,610
Miscellaneous	<u>123</u>
Total revenues	<u>454,021</u>
Expenditures:	
Current -	
Judiciary:	
Office expense	22,870
On-behalf payments	284,394
Contract labor	225
Professional fees	5,405
Dues and subscriptions	1,400
Appropriation to City of Ville Platte	96,433
Insurance	700
Travel	<u>1,598</u>
Total expenditures	<u>413,025</u>
Net change in fund balance	40,996
Fund balance, beginning	<u>161,309</u>
Fund balance, ending	<u><u>\$ 202,305</u></u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, 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 June 30, 2022

Total net change in fund balance for the year ended June 30, 2022 per statement of revenues, expenditures and changes in fund balance	\$40,996
The change in net position reported for governmental activities in the statement of activities is different because:	
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense	
Depreciation expense	<u> -</u>
Change in net position for the year ended June 30, 2022 per statement of activities	<u>\$40,996</u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds	
	Civil Docket	Criminal Docket
ASSETS		
Cash and interest-bearing deposits	<u>\$ 51,474</u>	<u>\$ 27,186</u>
LIABILITIES		
Due to general fund	-	14,405
Due to litigants and others	<u>51,474</u>	<u>12,781</u>
Total liabilities	<u>51,474</u>	<u>27,186</u>
NET POSITION		
Net position	<u>\$ -</u>	<u>\$ -</u>

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Custodial Funds	
	Civil Docket	Criminal Docket
Additions:		
Fines and costs	\$ -	\$ 407,481
Civil fees	151,299	-
Total additions	151,299	407,481
Deductions:		
Fines and costs	-	407,481
Civil Fees	151,299	-
Total reductions	151,299	407,481
Net change in net position	-	-
Net position, beginning	-	-
Net position, ending	\$ -	\$ -

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the City Court of Ville Platte have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court of Ville Platte is composed of an independently elected City Judge. For financial reporting purposes, the City Court of Ville Platte includes all funds which are maintained by the City Court of Ville Platte.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for City Court as an economic unit. The government-wide financial statements report the City Court's ability to maintain service levels and continue to meet its obligations as they come due. Fiduciary funds are omitted from the government-wide financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City Court'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. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The funds of City Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental fund. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund is at least 10 percent of the corresponding total for all funds. City Court reports the following funds:

Governmental Fund -

The General Fund is the general operating fund of City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds -

Custodial funds account for assets held by City Court for various local governments and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the government-wide statement of net position and statement of activities, the 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, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grant revenue collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City Court's general revenues.

Allocation of indirect expenses

The City Court reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

Louisiana statutes authorize City Court of Ville Platte to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, the Louisiana Asset Management Pool, or any other federally insured investments. For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court of Ville Platte.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column 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 their acquisition value at the date of donation. The City Court maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to 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. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund statements, governmental fund equity is classified as fund balance. Fund balances 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.
- 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 regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Judge, which is the highest level of decision-making authority for the City Court of Ville Platte.
- 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 City Court of Ville Platte's adopted policy, only the Judge may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the City Court of Ville Platte considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City Court of Ville Platte considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Court of Ville Platte has provided otherwise in its commitment or assignment actions.

E. Revenues, Expenditures, and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City Court's general revenues.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental fund expenditures are classified by character.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenditures during the reporting period. Actual results could differ from those estimates.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the City Court of Ville Platte may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the City Court has cash and cash equivalents (book balances) as follows:

	Governmental Activities	Fiduciary Fund	Total
Demand deposits	\$ 123,786	\$ 78,660	\$ 202,446
Time and savings deposits	64,114	-	64,114
Total	\$ 187,900	\$ 78,660	\$ 266,560

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the 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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) of \$283,070 at June 30, 2022, were secured in total by the FDIC. City Court of Ville Platte does not have a policy for custodial credit risk.

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2022 are as follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Furniture, fixtures and equipment	\$ 34,577	\$ -	\$ -	\$ 34,577
Less: Accumulated depreciation	34,577	-	-	34,577
Net capital assets	\$ -	\$ -	\$ -	\$ -

(4) Expenditures of the City Court Paid by the City of Ville Platte

The cost of salaries and related benefits for the operation of the City Court, as required by Louisiana Revised Statute 13:1889 are paid by the City of Ville Platte, Louisiana. These expenditures amounted to \$284,394 for the year ended June 30, 2022 and are recorded as revenues and as judiciary expenditures in the government-wide and General Fund financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Risk Management

City Court is exposed to risks of loss in the area of employee dishonesty. This risk is handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(6) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments paid to the Ville Platte City Court Judge Gregory Vidrine for the year ended June 30, 2022 follows:

<u>Purpose:</u>	
Civil fees	\$ 24,875
Retirement	10,696
Dues	600
Registration fees	700
Total	<u>\$ 36,871</u>

(7) Pending Litigation

City Court was not involved in any lawsuits that would have a material adverse effect on the City Court's financial position.

(8) Other Post-Employment Benefits (OPEB)

City Court does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement 75, Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions.

(9) Subsequent Event

Subsequent events were evaluated through September 27, 2022, which is the date the financial statements were available to be issued. As of September 27, 2022, there were no subsequent events noted.

(10) Uncertainties

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may continue to impact the City Court's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Costs assessed for court	\$ 145,000	\$ 145,193	\$ 166,894	\$ 21,701
On-behalf payments	268,800	265,000	284,394	19,394
Cash Bonds	-	-	2,610	2,610
Interest income	50	23	123	100
Total revenues	<u>413,850</u>	<u>410,216</u>	<u>454,021</u>	<u>43,805</u>
Expenditures:				
Current -				
Judiciary:				
Office expense	18,500	20,484	22,870	(2,386)
On-behalf payments	268,800	265,000	284,394	(19,394)
Contract labor	-	-	225	(225)
Professional fees	4,500	5,405	5,405	-
Dues and subscriptions	1,500	1,200	1,400	(200)
Professional development	500	2,055	-	2,055
Appropriation to City of Ville Platte	90,000	101,207	96,433	4,774
Insurance	875	875	700	175
Travel	1,000	43	1,598	(1,555)
Total expenditures	<u>385,675</u>	<u>396,269</u>	<u>413,025</u>	<u>(16,756)</u>
Net change in fund balance	28,175	13,947	40,996	27,049
Fund balances, beginning	<u>125,315</u>	<u>161,309</u>	<u>161,309</u>	<u>-</u>
Fund balances, ending	<u>\$ 153,490</u>	<u>\$ 175,256</u>	<u>\$ 202,305</u>	<u>\$ 27,049</u>

The accompanying notes are an integral part of this schedule.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Required Supplementary Information
For the Year Ended June 30, 2022

Budgets and Budgetary Accounting

The proposed budget is submitted to the Judge for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Ville Platte City Court. All budgetary appropriations lapse at the end of each fiscal year.

OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: City Court of Ville Platte
LLA Entity ID#: 2149
Date that reporting period ended: 6/30/2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 61,393</u>	<u>\$ 54,514</u>
Add: Collections		
Civil fees	60,247	91,052
Bond fees	-	-
Asset forfeiture/sale	-	-
Pre-Trial Diversion Program fees	-	-
Criminal court costs/fees	117,435	183,118
Criminal fines - contempt	63	
Criminal fines - other	33,697	70,545
Restitution	1,877	2,574
Probation/parole/supervision fees	-	-
Service/collection fees	-	-
Interest earnings on collected balances	-	-
Other	-	-
Subtotal Collections	<u>213,319</u>	<u>347,289</u>
Less Disbursements to Governments & Nonprofits		
LA State Treasurer, Civil Fees	3,407	4,158
City of V.P., Civil Fees	11,340	13,535
Eunice City Marshal, Civil Fees	60	60
Ville Platte City Marshall, Civil Fees	3,989	4,928
St. Landry Parish Sheriff, Civil Fees	100	225
Evangeline Parish Sheriff, Civil Fees	1,586	1,204
East Baton Rouge Sheriff, Civil Fees	213	178
Jefferson Parish Sheriff, Civil Fees	11	90
Orleans Parish Sheriff, Civil Fees	60	-
Rapides Parish Sheriff, Civil Fees	99	3
Avoyelles Parish Sheriff, Civil Fees	-	261
Vermillion Parish Sheriff, Civil Fees	-	72
Bossier Parish Sheriff, Civil Fees	-	117
Lafayette Parish Sheriff, Civil Fees	-	104
Natchitoches Parish Sheriff, Civil Fees	-	9
Calcasieu Parish Sheriff, Civil Fees	71	184
Secretary of State, Civil Fees	100	50
LA Supreme Court, Civil Fees	-	-
Evangeline Parish Clerk of Court, Civil Fees	6,300	6,599
Ville Platte City Marshall, Garnishment Fees	1,629	2,954
Ville Platte City Marshall, other	2,317	2,844
Ville Platte City Marshall, Court Cost	17,302	26,900
Ville Platte City Marshall, Fines	13,270	32,471
Evangeline Parish Police Jury, Fines	6,276	3,912

See Independent Auditor's Report.

(continued)

CITY COURT OF VILLE PLATTE

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
Cash Basis Presentation		
Evangeline Parish Police Jury, Court Cost	\$ 144	\$ 290
Acadian Criminalistic Laboratory, Court Cost	10,817	21,167
Evangeline Parish IDB, Court Cost	14,244	29,199
City of Ville Platte, Fines	13,119	14,695
City of Ville Platte, Court Cost	288	465
Crime Victim Reparation Fund, Court Cost	2,517	5,032
Drug Abuse Education & Treatment, Court Cost	12	230
LA Commission of Law Enforcement, Court Cost	668	1,342
Ville Platte Police Department, Court Cost	-	-
State of LA Applied Technology, Court Cost	-	-
Treasurer of State of LA CMIS, Court Cost	1,003	2,010
LRS-HSCI, Court Cost	3	-
Evangeline Parish District Attorney, Fines	2,510	533
Evangeline Parish District Attorney, Court Cost	844	5,689
Supreme Court, Court Cost		
Less Amounts Retained by Collecting Agency		
Collection fee for collecting/dispersing to others based on percentage of collection	-	-
Collection fee for collecting/dispersing to other based on fixed amount	-	-
Amount "self-disbursed" to collecting agency	-	-
Criminal Fines - Other	68,951	98,904
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Civil fee refunds	8,809	7,546
Bond fee refunds	155	1,150
Restitution payments to individuals	2,323	2,164
Other disbursements to individuals	25,661	46,274
Payment to 3rd party collecting/processing agencies	-	-
Subtotal Disbursements/Retainage	<u>220,198</u>	<u>337,548</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 54,514</u>	<u>\$ 64,255</u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>
Other information:		
Ending balance of total amounts assessed but not yet collected	-	-
Total waivers during the fiscal period	-	-

See Independent Auditor's Report.

INTERNAL CONTROL AND COMPLIANCE

James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



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John S. Dowling, CPA - 1904-1984
John Newton Stout, CPA - 1936-2005
Chizal S. Fontenot, CPA - 1955-2012
Russell J. Stelly, CPA - 1942 - 2019
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

Retired

Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S 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

Honorable Judge Gregory Vidrine
City Court of Ville Platte
Ville Platte, 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, each major fund, and the aggregate remaining fund information of the City Court of Ville Platte, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City Court of Ville Platte's basic financial statements and have issued our report thereon dated September 27, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Ville Platte'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 the City Court of Ville Platte's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Ville Platte's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-1 that consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Court of Ville Platte'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that is required to be reported under Government Auditing Standards.

City Court of Ville Platte's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City Court of Ville Platte's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. City Court of Ville Platte's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John L. Dowling & Company
Opelousas, Louisiana
September 27, 2022

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Findings and Responses
For the Year Ended June 30, 2022

I. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the City Court of Ville Platte, Louisiana.
2. One significant deficiency and no material weakness relating to the audit of the financial statements is reported in the Independent Auditor's 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.
3. No instance of noncompliance relating to the audit of the financial statements was reported in the Independent Auditor's 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.
4. No management letter was issued.
5. There was no single audit requirement under Title 2 U.S. Code of Federal Regulations (Uniform Guidance).

II. FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2022-1 Segregation of Duties

Condition: Due to the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There are a small number of employees at City Court performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control should be established in order to mitigate the problem of having such a small number of employees performing the daily accounting functions.

Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Findings and Responses
For the Year Ended June 30, 2022

II. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

Contact Person: Judge Gregory Vidrine

COMPLIANCE AND OTHER MATTERS

N/A

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Prior Year Findings
For the Year Ended June 30, 2021

SECTION I – Internal Control and Compliance

Internal Control

2021-1 Segregation of Duties

Unresolved

Compliance

None

SECTION II – Management Letter

None



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Judge Gregory Vidrine
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's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The City Court's management is responsible for those C/C areas identified in the SAUPs.

The City Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1 through June 30, 2022. 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

City court does not have written policies and procedures for budgeting.

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.

City Court does not have written policies and procedures for disbursements.

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

City Court does not have written policies and procedures for disbursements

- 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).

City Court does not have written policies and procedures for receipts/collections.

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

City Court does not have any employees, and therefore, no written policies and procedures.

- 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.

City Court does not have written policies and procedures for contracting.

- g) **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)

Not applicable since City Court does not have any credit cards (or debit cards, fuel cards, or P-cards).

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

City Court does not have written policies and procedures for travel and expense reimbursements.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 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.

City Court does not have written policies and procedures for ethics.

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

City Court does not have debt service, and therefore, no written policies and procedures.

- 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.

City Court does not have written policies and procedures for Information Technology Disaster Recovery/Business Continuity.

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

City Court does not have written policies and procedures for Sexual Harassment.

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.

Not applicable.

- 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 funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Not applicable.

- 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.

Not applicable.

Bank Reconciliations

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 selected each account, and observe that:

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

No exceptions noted.

- 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 (e.g., initialed and dated, electronically logged); and

The judge does not review the bank reconciliations each month.

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

Not applicable.

Collections

- 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).

City Court only has one deposit site where deposits are prepared. Obtained management's 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 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:

For the deposit site selected, obtained a listing of collection locations and management's representation that the listing is complete.

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

No exceptions noted.

- 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.

Deposits are made by a different employee each week, however, at certain times, it is possible that the same employee collecting checks/money orders and preparing deposit slips is also making bank deposits.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

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.

No exceptions noted.

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.

No exceptions noted.

- 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 to the actual deposit per the bank statement.

No exceptions noted.

- d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the deposit 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).

No exceptions noted.

- 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).

City Court has only one location that processes payments and obtained management's representation that the listing is complete.

9. For each location selected under #8, 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:

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

No exceptions noted.

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

No exceptions noted.

- 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.

The clerk responsible for processing payments is not prohibited from adding/modifying vendor files.

- 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

The clerk responsible for processing payments mails the payment once the check is signed.

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

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-card (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.

Not applicable.

12. 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.

Not applicable.

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

Not applicable.

13. Using the monthly statements or combined statements selected under #12 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 "missing receipt statement" that is subject to increased scrutiny.

Not applicable.

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

14. 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:
- 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).

Not applicable.

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

Not applicable.

- 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).

Not applicable.

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

Not applicable.

Contracts

- 15. 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:

- 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.

- 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).

Not 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).

Not applicable.

- 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

16. 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.

Not applicable.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 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.

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

Not applicable.

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

Not applicable.

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

Not applicable.

18. 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.

19. 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.*

Not applicable.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 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.

Not applicable.

- 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.

Not applicable.

Debt Service

21. 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.

Not applicable.

22. 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.

Fraud Notice

23. 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.

Not applicable.

24. 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.

No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

25. 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 occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

No exceptions noted.

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.

No exceptions noted.

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.

No exceptions noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 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.

Not applicable.

27. 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).

Not applicable

28. 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.

Not applicable.

We were engaged by the City Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and 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 the City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on 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.

John L. Dowling & Company

Opelousas, Louisiana
September 27, 2022

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Management's Response to Statewide Agreed-Upon Procedures Exceptions
For the Year Ended June 30, 2022

Written Policies and Procedures

1.a) – 1) City Court does not have any written policies and procedures.

Management's Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

Bank Reconciliations

3.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 (e.g., initialed and dated, electronically logged).

Management's Response: The City Court will begin to have the judge review and sign each bank reconciliation monthly.

Collections

5.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.

Management's Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

Non-Payroll Disbursements

9.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.

9.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.

Management's Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.