



City Marshal of Slidell

FINANCIAL STATEMENTS

December 31, 2022



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REPORT



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Honorable Kevin Foltz, Marshal
City Marshal of Slidell
Slidell, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the City Marshal of Slidell (the Marshal), component unit of the City of Slidell, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Marshal's financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

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

Accountants' Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 3 through 5 and page 24, respectively, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head on page 25 and the justice system funding schedules on pages 26 and 27 are presented for purposes of additional analysis and are not required parts of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated July 12, 2023 on the results of our agreed-upon procedures for compliance with laws and regulations.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
July 12, 2023



REQUIRED SUPPLEMENTARY INFORMATION

PART I



City Marshal of Slidell Management's Discussion and Analysis

As management of the City Marshal of Slidell (Marshal), we offer readers of the Marshal's financial statements this narrative overview of the financial activities of the Marshal for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the Marshal's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

The basic financial statements include government-wide and general fund financial statements. The government-wide Statement of Net Position and Statement of Activities present information for all of the activities of the Marshal's office, from an economic resources measurement focus using the accrual basis of accounting. Primarily for our office, the difference between these statements and the general fund financial statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the general fund financial statements and compensated absences payable earned by employees during the year are expensed in the government wide financial statements. The Balance Sheet – General Fund details the assets and liabilities of the general fund while the Reconciliation of the Balance Sheet – General Fund to the Statement of Net Position reflects the differences from the amounts reported in the Statement of Net Position. The Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund reflects the current year receipt and disbursement of funds, and the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund to the Statement of Activities reflects the differences in the changes in fund balance to the changes in net position of the government activities. The differences between the adopted budget and the actual activities are reflected in the Budgetary Comparison Schedule – General Fund.

The Marshal is an independent elected official. However, since the Marshal's office is dependent on the City of Slidell to provide office space, a courtroom and related utility costs, as well as reimbursements of a portion of its salaries expenditures, the Marshal is determined to be a component unit of the City of Slidell. The accompanying financial statements only present information for the fund maintained by the Marshal.

OVERVIEW OF THE FINANCIAL STATEMENTS

Our analysis of the fund maintained by the Marshal as a whole begins on page 6. The Statement of Net Position and Statement of Activities report information about the fund maintained by the Marshal as a whole and about its activities in a way which helps answer one of the most important questions asked about the Marshal's finances, "Is the Marshal, as a whole, better off or worse off as a result of the year's activities?" These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting used by most private sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when the cash was received or paid.

City Marshal of Slidell Management's Discussion and Analysis

These two statements report the Marshal's net position and the changes in net position. Net position, the difference between the assets and deferred outflows and the liabilities and deferred inflows, is one way to measure the Marshal's financial health and, over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating.

The fund maintained by the Marshal is recorded as governmental activities in the Statement of Net Position and Statement of Activities.

All of the expenses paid from the fund maintained are reported here as governmental activities and consist primarily of salaries and benefits, fees paid, office expenses, contract services, memberships and educational conferences. Court costs and fees and contributions from the City of Slidell finance most of the activities of the Marshal.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. The Marshal's total net position decreased from \$36,247 in 2021 to \$4,576 in 2022 significantly due to the increase in expenses for the retirement fund as a result of increased participation in the retirement plan during the current year.

The Marshal's office at December 31, 2022 and 2021 had \$41,435 and \$56,849, respectively, in cash on hand. At December 31, 2022 and 2021, the Marshal had net capital assets of \$- each year, with total assets being \$51,719 and \$77,006, respectively. At December 31, 2022 and 2021, the Marshal had no long term debt and had current liabilities of \$47,143 and \$40,759, respectively.

Total revenue for the Marshal's office decreased from \$410,503 in 2021 to \$408,950 in 2022 due to a decrease in City Court of Slidell fees.

Expenditures increased from \$425,518 in 2021 to \$440,621 in 2022 due to an increase in retirement fund expenses as a result of increased participation in the retirement plan during the current year.

FINANCIAL ANALYSIS OF THE MARSHAL'S GENERAL FUND

The focus of the fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending. The general fund reported an ending fund balance of \$13,457.

City Marshal of Slidell Management's Discussion and Analysis

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2022, there were no significant unfavorable variances in the total revenue and total expenditure line items when comparing the revised budget versus the actual results of the Marshal.

The Marshal's final revised budget shows a deficiency in revenues of \$27,059 primarily due to the net of expected increases in City of Slidell fees with expected decreases in City Court of Slidell fees and other income.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

During December 2022, the 2022 budget was revised to reflect changes in salaries expense, retirement fund expense, and other smaller adjustments necessary. Anticipated revenues decreased to \$386,509 largely due to decreases in other income. Anticipated expenditures decreased to \$413,568 due to a decrease in payroll expenditures offset by an increase in retirement fund expenses.

The Marshal considered many factors when setting the operating budget for the year ending December 31, 2023. The Marshal anticipates revenues of \$378,387, while anticipated expenditures are expected to be approximately \$347,320.

CONTACTING THE MARSHAL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the funds maintained by the Marshal and to show the accountability for the money it receives. If you have any questions or need additional information, contact the Marshal's office at P.O. Box 2356, Slidell, Louisiana 70459.



FINANCIAL STATEMENTS



**City Marshal of Slidell
Statement of Net Position**

<i>December 31,</i>	2022
Assets	
Cash and cash equivalents	\$ 40,872
Cash from custodial fund	563
Due from other governmental agencies	10,284
Capital assets, net	-
<hr/>	
Total assets	51,719
Liabilities	
Accounts payable and accrued liabilities	38,262
Compensated absences payable	8,881
<hr/>	
Total liabilities	47,143
Net Position	
Unrestricted	4,576
<hr/>	
Total net position	\$ 4,576
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See accompanying notes and Independent Accountants' Review Report.

**City Marshal of Slidell
Statement of Activities**

<i>For the year ended December 31,</i>	2022			
	Program Revenues			
Expenses	Charges for Services	Grants and Contributions	Net Revenues (Expenses)	
Public safety	\$ 440,621	\$ 365,822	\$ -	\$ (74,799)
General revenues				
Bond forfeiture judgments				4,285
Other income				38,843
Total general revenues				43,128
Change in net position				(31,671)
Net position, beginning of year				36,247
Net position, end of year				\$ 4,576

See accompanying notes and Independent Accountants' Review Report.

**City Marshal of Slidell
Balance Sheet - General Fund**

<i>December 31,</i>	2022
Assets	
Cash and cash equivalents	\$ 40,872
Cash from custodial fund	563
Due from other governmental agencies	10,284
<hr/>	
Total assets	\$ 51,719
<hr/>	
Liabilities and Fund Balance	
Liabilities	
Accounts payable and accrued liabilities	\$ 38,262
<hr/>	
Total liabilities	38,262
Fund Balance	
Unassigned	13,457
<hr/>	
Total fund balance	13,457
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Total liabilities and fund balance	\$ 51,719
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See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Reconciliation of the Balance Sheet - General Fund to the
Statement of Net Position

<u>December 31,</u>	<u>2022</u>
Total fund balance - general fund	\$ 13,457
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Long-term liabilities, compensated absences, are not due and payable in the current period and, therefore, are not reported in the fund.</p>	(8,881)
Net position of governmental activities	\$ 4,576

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Revenues, Expenditures, and Changes in Fund
Balance - General Fund

For the year ended December 31,

2022

Revenues

City of Slidell fees	\$ 172,253
City Court of Slidell fees	108,360
Other income	56,418
Evictions	46,684
Fingerprint fees	5,830
On behalf payments	15,120
Bond forfeiture judgments	4,285

Total revenues	408,950
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Expenditures

Salaries	271,128
Payroll taxes	4,989
Deferred compensation plan	1,275
Telephone	4,412
Automobile	1,069
Retirement fund	69,196
Professional fees	12,278
Insurance	33,218
Rent expense	15,120
Materials and supplies	9,082
Miscellaneous	18,854

Total expenditures	440,621
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Excess (deficiency) of revenues over (under) expenditures	(31,671)
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Fund balance, beginning of year	45,128
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Fund balance, end of year	\$ 13,457
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See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance – General Fund to the Statement of Activities**

<i>For the year ended December 31,</i>	2022
Net change in fund balance - total general fund	\$ (31,671)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p style="padding-left: 40px;">General fund reports capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>	
Change in net position of governmental activities	\$ (31,671)

See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Fiduciary Net Position

<i>December 31,</i>	2022
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Assets	
Cash and cash equivalents	\$ 1,289
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Total assets	1,289
Net Position	
Restricted for garnishments	1,289
<hr/>	
Total net position	\$ 1,289
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See accompanying notes and Independent Accountants' Review Report.

City Marshal of Slidell
Statement of Changes in Fiduciary Net Position

<i>For the year ended December 31,</i>	2022
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Additions	
Garnishments received	\$ 267,019
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Total additions	267,019
Deductions	
Garnishments paid	266,709
Refunds	332
<hr/>	
Total deductions	267,041
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Net increase (decrease) in net position	(22)
Net position	
Beginning of year	1,311
<hr/>	
End of year	\$ 1,289
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See accompanying notes and Independent Accountants' Review Report.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Marshal of Slidell (the Marshal) was incorporated in 1964 under the provisions of RS 13:2487.1 – City Court of Slidell. The current code, as adopted in 2014, authorizes the following services: executes the legal orders for Slidell City Court, including serving legal summons and providing security for the court, its personnel and visitors.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the City Marshal of Slidell for a term of six years.

The accompanying financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Marshal are described below.

In evaluating the Marshal as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. No potential component units meet the criteria for inclusion in the financial statements of the Marshal. The Marshal has a separate elected governing body, it is legally separate, but is fiscally dependent on the City of Slidell to assist in covering such expenses as salaries and office space.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, when applicable. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the general fund and fiduciary fund. The general fund is the only major governmental fund of the Marshal.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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. Charges for services, other income, and bond forfeiture judgements are recognized as revenue when earned.

The general fund financial statements are reported using the *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 Marshal considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the general fund.

Program revenues must be directly associated with the function. These revenues are derived from fees charged for services. Revenues of the Marshal consist principally of fines and fees for services relating to court filings. Any interest income is recorded when earned. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

The fiduciary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds and fiduciary funds. There were no activities of the Marshal categorized as business-type activities.

The government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net position resulting from the current year's activities.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The fund financial statements provide information about the Marshal's funds, including its fiduciary fund. Separate statements for each fund category—governmental and fiduciary—are presented. Fiduciary funds are used to report assets held in an agency capacity for others that cannot be used to support the government's own programs.

The Marshal reports the following major governmental fund:

The *General Fund* is the Marshal's primary operating fund. It accounts for all financial resources of the general government. The general fund is the principal fund of the Marshal.

Additionally, the Marshal reports the following fund type:

The *custodial/garnishment fund* accounts for assets held by the Marshal as a custodian for garnishments.

Budgetary Information

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund.

The appropriated budget is prepared by fund and function.

Appropriations in the budgeted fund lapse at the end of the fiscal year.

Assets, Liabilities, and Net Position

Cash and cash equivalents

The Marshal's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Due from Other Governmental Agencies

Due from other governmental agencies is reported net of an allowance for doubtful accounts. Amounts in excess of 120 days are subject to being considered as uncollectible.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position (Continued)

Capital Assets

Capital assets, which include automobiles and furniture and equipment, are reported in the government-wide financial statements. Capital assets are defined by the Marshal as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of three years. The automobiles and furniture and equipment are depreciated using the straight-line method over the estimated useful life of five years. As of the years ended December 31, 2022 and 2021, all capital assets were fully depreciated.

Compensated Absences

The Marshal's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the general fund only if the liability has matured as a result of employee resignations, retirements, or use of the accrued balances. The liability for compensated absences includes salary-related benefits, where applicable. Accumulated sick leave lapses when employees leave the employment of the Marshal and, accordingly upon separation from service, no monetary obligation exists.

Categories and Classification of Net Position and Fund Equity

Net position flow assumptions – Sometimes the Marshal will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Marshal's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund balance flow assumptions – Sometimes the Marshal will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the general fund financial statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Marshal's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position (Continued)

Categories and Classification of Net Position and Fund Equity (Continued)

Fund balance policies – Fund balance of the general fund is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The Marshal, itself, can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The fund balance classifications are as follows:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. There was no nonspendable fund balance as of December 31, 2022.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. There was no restricted fund balance as of December 31, 2022.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Marshal. The Marshal can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. There was no committed fund balance as of December 31, 2022.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the Marshal for specific purposes but do not meet the criteria to be classified as committed. The Marshal can, by resolution, authorize assigned fund balance. The Marshal may also assign fund balance, as it does when appropriating fund balance, to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. There was no assigned fund balance as of December 31, 2022.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position (Continued)

Categories and Classification of Net Position and Fund Equity (Continued)

Unassigned fund balance – Unassigned fund balance is the residual classification for the general fund.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues. The Marshal did not have any grants and contributions for the year ended December 31, 2022.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to depreciation expense, which is based on the useful life of capital assets.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, July 12, 2023, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued Accounting Pronouncements

In June 2020, the GASB issued GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance,

City Marshal of Slidell Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued Accounting Pronouncements (Continued)

consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Effective January 1, 2022, the Marshal implemented the Statement. There was no impact to the amounts reported in the financial statements related to the Statement. The disclosures at Note 3 were clarified and expanded as necessary to comply with the Statement.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to establish standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The requirements of this statement are effective for reporting periods beginning after December 15, 2023. The Marshal is evaluating the requirements of the above statement and the impact on reporting.

Note 2: DETAILED NOTES ON ALL FUNDS

Deposits

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution, a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits.

Under Louisiana 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.

As of December 31, 2022, all of the Marshal's bank balances were covered by federal depository insurance (FDIC).

Due from Other Governmental Agencies

Included in due from other governmental agencies are amounts due from a governmental agency for a portion of agency fees that are associated with tickets written by the St. Tammany Parish Sheriff's Department through the City Court of Slidell. As of December 31, 2022, the balance due from the City Court of Slidell was \$10,284.

**City Marshal of Slidell
Notes to Financial Statements**

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

The following is a summary of changes in capital assets during the year ended December 31, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated				
Automobiles	\$ 51,588	\$ -	\$ -	\$ 51,588
Furniture and equipment	19,098	-	-	19,098
Total capital assets, being depreciated	70,686	-	-	70,686
Less accumulated depreciation for				
Automobiles	51,588	-	-	51,588
Furniture and equipment	18,649	-	-	19,098
Total accumulated depreciation	70,686	-	-	70,686
Capital assets, net	\$ -	\$ -	\$ -	\$ -

Note 3: DEFERRED COMPENSATION PLAN

The Marshal’s office offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. Annual contributions to the Plan may not exceed the lesser of 100% of participant compensation or \$20,500 (for 2022). Additionally, participants age 50 years or older may elect to defer an additional \$6,500.

During the three calendar years ending prior to normal retirement age, as defined by the Plan, participants may be eligible to contribute “catch-up” amounts not to exceed amounts permitted by the Internal Revenue Code. Salaries of employees participating in the Plan for the year ended December 31, 2022 totaled \$268,333. The employer’s contributions for the year ended December 31, 2022 were \$1,275, and the employee’s contributions were \$30,550. Employee contributions are made as non-taxable payroll deductions.

As of December 31, 2022, the Marshal had a total of 9 participants (5 active, 3 retired-receiving and 1 retired-not receiving benefits participants).

Note 3: DEFERRED COMPENSATION PLAN (Continued)

All amounts of the compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights (until paid or made available to the employee or beneficiary) are solely the property and rights of the Marshal (without being restricted to the provisions of benefits under the Plan), subject only to the claims of the Marshal's general creditors. Participants' rights under the Plan are equal to those of general creditors of the Marshal in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Marshal's legal counsel that the Marshal has no liability for losses under the Plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Marshal believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. Accordingly, the Plan's assets and related liabilities have not been included herein.

Investments are managed by the Plan's administrator (Louisiana Deferred Compensation Commission). The choices of the investment option(s) are made by the Plan participants.

Note 4: PENSION PLAN

Municipal Employees' Retirement System of Louisiana

The City of Slidell annually charges the Marshal for pension costs incurred by its retirement system. Pension costs for the year ended December 31, 2022 were \$69,196. Employees of the Marshal are allowed to participate in the Municipal Employees' Retirement System of Louisiana (the System) and the Marshal is allocated a percentage of the costs annually by the City of Slidell.

The System does not make separate measurements of assets and pension benefit obligations for individual entities such as the Marshal and the actuarial/financial information as of December 31, 2022 for the System was not available at the date of the report issuance. The City of Slidell and the Marshal do not guarantee the benefits granted by the retirement system. Historical trend information showing the System's progress is accumulating sufficient assets to pay benefits when due is presented in the System's comprehensive annual financial report. The report may be obtained via contact with Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, LA 70809. Telephone: (225) 925-4810; Toll Free: (800) 820-1137; Fax: (225) 925-4816.



REQUIRED SUPPLEMENTARY INFORMATION

PART II



City Marshal of Slidell
Budgetary Comparison Schedule - General Fund

<i>For the year ended December 31, 2022</i>	Original Budget	Final Budget	Actual**	Variance with Final Budget Positive (Negative)
Revenues				
City of Slidell fees	\$ 170,000	\$ 185,784	\$ 172,253	\$ (13,531)
City Court of Slidell fees	125,000	107,645	108,360	715
Other income	73,600	40,055	38,843	(1,212)
Evictions	45,000	47,000	46,684	(316)
Fingerprint fees	8,000	5,800	5,830	30
Bond forfeiture judgments	6,000	225	4,285	4,060
Total revenues	427,600	386,509	376,255	(10,254)
Expenditures				
Salaries	300,000	286,000	271,128	14,872
Payroll taxes	-	-	4,989	(4,989)
Deferred compensation plan	-	-	1,275	(1,275)
Telephone	6,600	4,412	4,412	-
Automobile	5,000	1,070	1,069	1
Retirement fund	55,000	69,108	69,196	(88)
Professional fees	12,000	12,230	12,278	(48)
Insurance	30,000	32,218	33,218	(1,000)
Materials and supplies	6,020	8,530	8,630	(100)
Miscellaneous	-	-	-	-
Total expenditures	414,620	413,568	406,195	7,373
Excess (deficiency) of revenues over (under) expenditures	12,980	(27,059)	(29,940)	(2,881)
Fund balance, beginning of year			42,834	-
Fund balance, end of year			\$ 12,894	\$ (2,881)

Note that this schedule is prepared on a budgetary basis, but it is not different from Generally Accepted Accounting Principles (GAAP) in presentation.

**On-behalf payments of \$15,120 for rent expense are not budgeted.

**Other income and miscellaneous expenses related to the custodial fund are not budgeted, thus these amounts above are adjusted from the amounts in the Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund.



OTHER SUPPLEMENTARY INFORMATION



City Marshal of Slidell

Schedule of Compensation, Benefits, and Other Payments to Agency Head

For the Year Ended December 31,

2022

Agency Head Name: Kevin Foltz, Marshal

Purpose	Amount
Salary	\$ 98,663
Benefits-insurance	-
Benefits-retirement	35,576
Uniforms	-
Per diem	-
Reimbursements	1,348
Travel	-
Fuel usage	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ 135,587

**City Marshal of Slidell
Justice System Funding Schedule
Collecting/Disbursing Entity**

As Required by Act 87 of the 2021 Regular Legislative Session

Identifying Information		
Entity Name	Slidell City Marshal	
LLA Entity ID #	5828	
Date that reporting period ended	December 31, 2022	
	First Six Month Period Ended 06/30/2022	Second Six Month Period Ended 12/31/2022
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	3,605	4,848
Add: Collections		
Civil Fees	146,161	170,383
Subtotal Collections	146,161	170,383
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	25,983	39,555
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	118,935	131,771
Subtotal Disbursements/Retainage	144,918	171,326
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	4,848	3,905

**City Marshal of Slidell
Justice System Funding Schedule
Receiving Entity**

As Required by Act 87 of the 2021 Regular Legislative Session

Identifying Information	
-------------------------	--

Entity Name	Slidell City Marshal
LLA Entity ID #	5828
Date that reporting period ended	December 31, 2022

First Six Month Period Ended 06/30/2022	Second Six Month Period Ended 12/31/2022
--	---

Cash Basis Presentation

Receipts From:

City Court of East St. Tammany, Bond fees	-	-
City Court of East St. Tammany, Criminal fines - other	47,471	42,571
St. Tammany District Attorney, Bond fees	-	225
City Court of East St. Tammany, Civil fees	8,739	10,695
Subtotal Receipts	56,210	53,491

**City Marshal of Slidell
Schedule of Findings and Responses
For the Year Ended December 31, 2022**

Part 1 – Financial Statement Findings

No findings noted.

Part 2 – Compliance Findings

Finding 2022-001 Noncompliance – LATE FILING FINDING

Criteria: Per Louisiana Revised Statute 24:513, the Marshal is required to complete and submit a review/attestation engagement to the Louisiana Legislative Auditor “within six months of the close of the local auditee’s or vendor’s fiscal year.”

Condition: The Marshal did not complete and submit the review/attestation engagement to the Louisiana Legislative Auditor within the required time period.

Cause: The Marshal did not implement appropriate controls and processes to ensure that the review/attestation engagement was submitted within the required time period.

Effect: The review/attestation engagement report was not completed and submitted within the required timeframe.

Recommendation: We recommend that the Marshal implement controls and processes to ensure all required reports are submitted timely.

Management Response: See corrective action plan on page 37.

Part 3 – Other Matters

No other matters noted.

Part 4 – Summary Schedule of Prior Review Findings

No findings noted.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Kevin Foltz, Marshal
City Marshal of Slidell
Slidell, Louisiana

We have performed the procedures enumerated below on the City Marshal of Slidell's (the Marshal) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Marshal's management is responsible for its financial records and compliance with applicable laws and regulations.

The 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 Marshal's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Results: No exceptions were found as a result of applying the above procedure.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

Budgeting

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

Results: No exceptions were found as a result of applying the above procedure.

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

Results: Not applicable.

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

Results: No exceptions were found as a result of applying the above procedure.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

Results: No exceptions were found as a result of applying the above procedure.

- a) Report whether the six disbursements agree to the amount and payee in the supporting documentation,

Results: No exceptions were found as a result of applying the above procedure.

- b) Report whether the six disbursements are coded to the correct fund and general ledger account,

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

Meetings

- 10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Results: Not applicable.

Debt

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

Results: No exceptions were found as a result of applying the above procedure.

Advances and Bonuses

- 12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Results: No exceptions were found as a result of applying the above procedure.

Audit State Laws

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

Results: Exception noted; the report was not provided in a timely manner.

14. Inquire of management and report whether the Organization entered into any contracts that utilized state funds and defined in R.S.39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Results: No exceptions were found as a result of applying the above procedure.

Prior-Year Comments

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

Results: Not applicable.

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

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

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
July 12, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

_____ (CPA Firm Name)

_____ (CPA Firm Address)

_____ (City, State Zip)

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

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

N/A

Code of Ethics for Public Officials and Public Employees

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

Yes No

N/A

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

Yes No

N/A

Budgeting

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

Yes No

N/A

Accounting and Reporting

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

Yes No

N/A

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

Yes No

N/A

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

Yes No

N/A

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

Yes No

N/A

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

Yes No

N/A

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

Yes No

N/A

Meetings

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

Yes No

N/A

Debt

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

Yes No

N/A

Advances and Bonuses

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

Yes No

N/A []

Prior-Year Comments

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

Yes [] No []

N/A []

General

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

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

Yes [] No []

N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies

all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No

N/A

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

Date Secretary

Date Treasurer

2-2-2023
Date
MARSHAL
President 

CITY MARSHAL OF SLIDELL

501 Bouscaren Street, Slidell, LA 70458

RE: Corrective Action Plan

City Marshal of Slidell respectfully submits the following corrective action plan for the year ended December 31, 2022.

Name and address of the independent public accounting firm:

Carr, Riggs & Ingram, LLC

111 Veterans Blvd

Suite 350

Metairie, LA 70005

Audit Period:

Fiscal Year January 1, 2022 through December 31, 2022

MANAGEMENT'S RESPONSE TO FINDINGS

Finding 2022-001- Noncompliance – LATE FILING FINDING

Status: In progress.

Planned Corrective Action: Management will work with the external accountants and auditors to develop a timeline for the audit that ensures completion by required deadlines.

Person(s) Responsible: Kevin Foltz, Marshal

Estimated Completion Date: June 30, 2024

Sincerely,



Kevin Foltz, Marshal

07/12/2023

Date