

EUNICE CITY MARSHAL  
FINANCIAL STATEMENTS  
JUNE 30, 2023

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**VIGE, TUJAGUE  NOEL**

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INDEPENDENT AUDITOR'S REPORT

Terry Darbonne  
City Marshal of Eunice, Louisiana  
Eunice, Louisiana 70535

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities of the City Marshal of Eunice, Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City Marshal of Eunice, Louisiana's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City Marshal of Eunice, Louisiana, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 Marshal of Eunice, Louisiana 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 Marshal of Eunice, Louisiana'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 Marshal of Eunice, Louisiana'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 Marshal of Eunice, Louisiana'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 information, as listed in the table of contents, 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.

The City Marshal of Eunice, Louisiana has not presented 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.

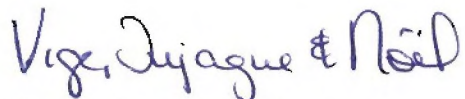
### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Marshal of Eunice, Louisiana's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head, and the judicial system funding schedule, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head, and the judicial system funding schedule, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of the City Marshal of Eunice, Louisiana's internal

control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City Marshal of Eunice, Louisiana's 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 City Marshal of Eunice, Louisiana's internal control over financial reporting and compliance.



Vige, Tujague & Noel  
Eunice, Louisiana  
November 6, 2023

Government Wide Financial Statements (GWFS)

EUNICE CITY MARSHAL  
Statement of Net Position  
June 30, 2023

ASSETS

Current Assets

Cash and Cash Equivalents	\$	54,088
Savings		90,381
Due from City Court		3,777

<u>Total Current Assets</u>		<u>148,246</u>
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Non-Current Assets

Capital Assets		
Automobile		298,904
Furniture & Equipment		46,335
Accumulated Depreciation		(222,360)
<u>Net Capital Assets</u>		<u>122,879</u>

<u>Total Non-Current Assets</u>		<u>122,879</u>
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<u>Total Assets</u>		<u>271,125</u>
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LIABILITIES

Current Liabilities

Accounts Payable		1,794
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<u>Total Current Liabilities</u>		<u>1,794</u>
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<u>Total Liabilities</u>		<u>1,794</u>
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NET POSITION

Invested in Capital Assets, net of related debt		122,879
Unrestricted		146,452

<u>Total Net Position</u>	\$	<u>269,331</u>
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The accompanying notes are an integral part of the basic financial statements.

EUNICE CITY MARSHAL  
Statement of Activities  
For the Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenue</u> Charges for Services	<u>Net (Expenses) Revenues</u> <u>and Change in Net Position</u> Governmental Activities
Governmental Activities:			
General Government	\$ 350,140	\$ 45,436	\$ (304,704)
 Total Governmental Activities	 <u>\$ 350,140</u>	 <u>\$ 45,436</u>	 <u>(304,704)</u>
 General Revenues:			
Intergovernmental Reimbursements			379,602
Investment Earnings			<u>53</u>
 Total General Revenues			 <u>379,655</u>
 Change in Net Position			 74,951
 Net Position - July 1, 2022			 <u>194,380</u>
 Net Position - June 30, 2023			 <u>\$ 269,331</u>

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

Fund Financial Statements (FFS)



EUNICE CITY MARSHAL  
Balance Sheet  
Governmental Funds  
June 30, 2023

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 54,088
Savings	90,381

<u>Total Current Assets</u>	<u>144,469</u>
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<u>Total Assets</u>	<u>\$ 144,469</u>
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LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable	\$ 1,794
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<u>Total Current Liabilities</u>	<u>1,794</u>
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<u>Total Liabilities</u>	<u>1,794</u>
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FUND BALANCE

Unassigned	142,675
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<u>Total Fund Balance</u>	<u>142,675</u>
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<u>Total Liabilities and Fund Balance</u>	<u>\$ 144,469</u>
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The accompanying notes are an integral part of the basic financial statements.

EUNICE CITY MARSHAL  
Reconciliation of the Government Funds Balance Sheet  
To the Statement of Net Position  
June 30, 2023

Total Fund Balance for Governmental Funds at June 30, 2023		\$ 142,675
<p>Total net position reported for governmental activities in the statement of net position is different because:</p>		
<p>Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:</p>		
Automobile, net of \$183,482 accumulated depreciation	\$ 115,422	
Equipment & Furniture, net of \$38,878 accumulated depreciation	<u>7,457</u>	
Total capital assets		122,879
<p>Revenues which were not measurable at year end and not considered available as current financial resources at year end</p>		
Due from city court		<u>3,777</u>
Total Net Position of Governmental Activities at June 30, 2023		<u>\$ 269,331</u>

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

EUNICE CITY MARSHAL  
Statement of Revenues, Expenditures and Changes  
In Fund Balance  
Governmental Fund Type- General Fund  
For the Year Ended June 30, 2023

Revenues:

Fees Earned	\$ 40,009
Intergovernmental Reimbursements	379,602
Miscellaneous	<u>4,300</u>
Total Revenues	<u>423,911</u>

Expenditures:

Professional Services	2,585
Salaries and Fringe Benefits	294,777
Materials and Supplies	6,597
Equipment	9,680
Other	3,780
Capital Outlay	<u>102,192</u>
Total Expenditures	<u>419,611</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,300</u>

Other Financing Sources (Uses):

Investment Earnings	<u>53</u>
Total Other Financing Sources (Uses)	<u>53</u>
Net Change in Fund Balance	4,353
Fund Balance-Beginning	<u>138,322</u>
Fund Balance-Ending	<u><u>\$ 142,675</u></u>

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

EUNICE CITY MARSHAL  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Funds  
To the Statement of Activities  
For the Year Ended June 30, 2023

Total net changes in fund balance at June 30, 2023 per statement of revenues, expenditures, and changes in fund balance		\$ 4,353
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays 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.		
Capital outlay which is considered expenditures on the statement of revenues, expenditures, and changes in fund balance	102,192	
Depreciation expense for the year ended June 30, 2023	<u>(32,721)</u>	69,471
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
Due from City Court		<u>1,127</u>
Total Changes in Net Position at June 30, 2023 per Statement of Activities		<u>\$ 74,951</u>

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

EUNICE CITY MARSHAL

Statement of Fiduciary Net Position  
June 30, 2023

	<u>Custodial Fund Garnishment Fund</u>
<u>ASSETS</u>	
Cash	\$ 2,751
Total Assets	<u>2,751</u>
<u>LIABILITIES</u>	
Due to Others	<u>2,751</u>
Total Liabilities	<u>2,751</u>
Net Position	
Restricted for:	
Garnishments	<u>-</u>
Total Net Position	<u>\$ -</u>

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

EUNICE CITY MARSHAL

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2023

	<u>Custodial Funds</u> <u>Garnishment</u> <u>Account</u>
Additions	
Contributions	
Garnishments	<u>\$ 148,930</u>
Total Contributions	<u>148,930</u>
Investment Earnings	
Interest	
Total Investment Earnings	<u>-</u>
Total Additions	<u>148,930</u>
Deductions	
Remittances	138,720
Marshal Fees	<u>10,210</u>
Total Deductions	<u>148,930</u>
Net Increase (Decrease) in Fiduciary Net Position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

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



EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the City Marshal of Eunice, Louisiana conform to generally accepted accounting principles of the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the City Marshal of Eunice, Louisiana financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Marshal as an independently elected parish official. As an independently elected official, the Marshal is solely responsible for the operations of his office. Accordingly, the Marshal's office is a separate governmental reporting entity. Certain units of the local government over which the Marshal's office exercises no oversight responsibility, such as the parish commission, other independently elected parish officials, and municipalities within the parish excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Marshal's Office.

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the City Marshal of Eunice, Louisiana as a whole. The statements distinguish between governmental and business type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

The statement of activities presents a comparison between direct expenses and program revenues for the City Marshal of Eunice, Louisiana'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 of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statement:

The City Marshal of Eunice, Louisiana uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

General Fund:

The general fund, a governmental fund type, is the general operating fund of the City Marshal of Eunice, Louisiana. It is used to account for all financial resources of the City Marshal of Eunice, Louisiana except those to be accounted for in other funds.

Fiduciary Funds:

Custodial Funds – These funds are used to account for assets held by the Marshal as an agent for individual's, private organizations, other governments, and/or other funds. Custodial funds are used to report activities carried out exclusively for the benefit of those outside of the government. The Marshal operates the following custodial fund.

*Marshal's Garnishment Fund* – The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Marshal for costs incurred in collecting and distributing the funds.

Measurement Focus, Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the “current financial resources” measurements focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When both restricted and unrestricted resources are available for use, it is the entity’s policy to use restricted resources first, then unrestricted resources as they are needed.

Program Revenues

Amounts reported as program revenues include 1) charges to The Eunice City Court and St Landry Parish District Attorney for services, or privileges provided.

EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

Allocation of indirect expenses

The Eunice City Marshal 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 these 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 general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Use of estimates in the preparation of financial statements

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

Budgetary Accounting

The City Marshal of Eunice, Louisiana is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended prior to year end.

Cash and Cash Equivalents

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

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns of the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost or estimated cost if historical cost is not available. The City Marshal of Eunice, Louisiana maintains a threshold level of \$500 or more for capitalizing capital assets.



EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. 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:

Equipment and Furniture	5-10 years
Vehicles	7-10 years

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

Equity Classifications

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The City Marshal of Eunice, Louisiana's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

*Restricted fund balance.* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the City Marshal of Eunice. Those committed amounts cannot be used for any other purpose unless the marshal removes the specified use by taking the same type of action imposing the commitment.

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance.* This classification reflects the amounts constrained by the marshal's "intent" to be used for specific purposes but are neither restricted nor committed. The marshal has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non spendable and are neither restricted nor committed.

*Unassigned fund balance.* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

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

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses:

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



EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

In the fund financial statements, governmental funds report expenditures of financial resources.

NOTE 2 CASH AND CASH EQUIVALENTS

The cash and cash equivalents of the City Marshal of Eunice, Louisiana are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City Marshal will not be able to recover its deposits. 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 or exceed the amount on deposit with the fiscal agent. 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City Marshal that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Marshal's name.

Bank account balances at June 30, 2023, totaled \$148,632, and of this amount \$250,000 was secured by FDIC Insurance.

NOTE 3 EVALUATION OF SUBSEQUENT EVENTS

The project has evaluated subsequent events through November 6, 2023, the date which the financial statements were available to be issued.

NOTE 4 ESTIMATES

The preparation of financial statements in conformity with United States generally accepted accounting principles requires the Marshal to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

EUNICE CITY MARSHAL  
Notes to the Financial Statements  
June 30, 2023

NOTE 5 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Furniture and Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Balance, 07/01/2022	\$ 43,226	\$ 204,951	\$ 248,177
Additions	8,239	93,953	102,192
Deletions	<u>(5,130)</u>	<u>-</u>	<u>(5,130)</u>
Balance, 06/30/2023	<u>46,335</u>	<u>298,904</u>	<u>345,239</u>
Less Accumulated Depreciation			
Balance, 07/01/2022	41,507	153,262	194,769
Additions	2,501	30,220	32,721
Deletions	<u>(5,130)</u>	<u>-</u>	<u>(5,130)</u>
Balance, 06/30/2023	<u>38,878</u>	<u>183,482</u>	<u>222,360</u>
Governmental activities, Capital Assets, net	<u>\$ 7,457</u>	<u>\$ 115,422</u>	<u>\$ 122,879</u>

The land and building in which the City Marshal operates is owned by the City of Eunice.

NOTE 6 OTHER SUPPORT / CONCENTRATION OF RISK

The City Marshal receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise within Ward 6 of St. Landry Parish, Louisiana.

NOTE 7 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The Eunice City Marshal and employees receive salaries (including benefits) directly from the following entities. These amounts are recorded in these financial statements.

St. Landry Parish (Recovery Funds)	\$ 116,101
St. Landry Parish	15,717
City of Eunice	214,290
Eunice City Court Civil Fees	9,837
Eunice City Court Equipment Fund	6,407
State of Louisiana	<u>17,250</u>
	<u>\$ 379,602</u>

EUNICE CITY MARSHAL  
Notes to Financial Statements  
June 30, 2023

NOTE 8 ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board (GASB) has issued the following Statements which will become effective in futures years as shown below:

GASB Statement No. 96, Subscription-Based Information Technology Arrangements – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. This statement had no effect on the current year financial statements.

GASB Statement No. 101, Compensated Absences – This Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

EUNICE CITY MARSHAL  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2023

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Fees earned	\$ 38,000	\$ 37,050	\$ 40,009	\$ 2,959
Intergovernmental reimbursements	245,000	390,360	379,602	(10,758)
Miscellaneous	11,000	5,300	4,300	(1,000)
Total Revenues	<u>294,000</u>	<u>432,710</u>	<u>423,911</u>	<u>(8,799)</u>
<u>Expenditures:</u>				
Professional Services	3,000	2,700	2,585	115
Salaries and Fringe Benefits	251,000	301,800	294,777	7,023
Material and Supplies	2,000	3,900	6,597	(2,697)
Equipment	12,000	14,500	9,680	4,820
Vehicle Expense	12,000	-	-	-
Other	3,000	4,300	3,780	520
Capital Outlay	10,000	143,000	102,192	40,808
Interest on Debt	2,000	-	-	-
Principal Payments on Debt	2,800	-	-	-
Total Expenditures	<u>297,800</u>	<u>470,200</u>	<u>419,611</u>	<u>50,589</u>
Excess ( Deficiency) of revenues over expenditures	<u>(3,800)</u>	<u>(37,490)</u>	<u>4,300</u>	<u>41,790</u>
<u>Other Financing Sources (uses)</u>				
Investment Earning	-	-	53	53
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>53</u>	<u>53</u>
Net Change in Fund Balance	(3,800)	(37,490)	4,353	41,843
Fund Balance- Beginning	<u>140,000</u>	<u>138,322</u>	<u>138,322</u>	<u>-</u>
Fund Balance- Ending	<u>\$ 136,200</u>	<u>\$ 100,832</u>	<u>\$ 142,675</u>	<u>\$ 41,843</u>

See Independent Auditor's Report.

EUNICE CITY MARSHAL  
Notes to Budgetary Comparison Schedules  
June 30, 2023

1. Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

2. Budgetary Practices

The Marshal prepares and adopts a budget in accordance with R.S. 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting used by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting record is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.



# VIGE, TUJAGUE NOEL

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## INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Terry Darbonne  
City Marshal of Eunice, Louisiana  
Eunice, Louisiana 70535

We have audited, 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, the financial statements of the governmental activities of City Marshal of Eunice, Louisiana as of June 30, 2023, and the related notes to the financial statements, which collectively comprise City Marshal of Eunice, Louisiana's basic financial statements, and have issued our report thereon dated November 6, 2023.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City Marshal of Eunice, Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City Marshal of Eunice, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of City Marshal of Eunice, Louisiana'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 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 certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as item #2023-001, that we consider to be a significant deficiency.

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

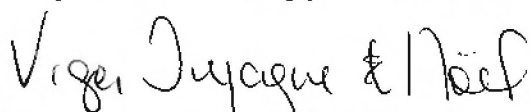
As part of obtaining reasonable assurance about whether City Marshal of Eunice, Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item #2023-001.

### **City Marshal of Eunice, Louisiana's Response to Findings**

City Marshal of Eunice, Louisiana's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City Marshal of Eunice, Louisiana's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Vige, Tujague & Noët, CPA's  
Eunice, Louisiana  
November 6, 2023

EUNICE CITY MARSHAL

Schedule of Findings and Responses  
Year Ended June 30, 2023

We have audited the financial statements of City Marshal of Eunice, Louisiana as of and for the year ended June 30, 2023, and have issued our report thereon dated November 6, 2023. 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 audit of the financial statements as of June 30, 2023, resulted in an unmodified opinion.

**Section I. Summary of Auditor's Reports**

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses \_\_\_ Yes X No Significant Deficiencies X Yes \_\_\_ No

Compliance

Non Compliance Material to Financial Statement \_\_\_ Yes X No

**Section II. Financial Statement Findings**

#2023-001 Segregation of Accounting Functions

Condition: The Eunice City Marshal did not have adequate segregation of functions within the accounting system.

Criteria: SAS109, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, AU314.43 defines internal control as follows:

“Internal control is a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.”

Additionally, Statements on Standards for Attestation Engagements (SSAE) AT501.03 states:

“An entity’s internal control over financial reporting includes those policies and procedures that pertain to an entity’s ability to record, process, summarize, and report financial data consistent with the assertions embodied in either annual financial statements or interim financial statements, or both.”

EUNICE CITY MARSHAL

Schedule of Findings and Responses (Continued)  
Year Ended June 30, 2023

- Cause: The cause of the condition is the fact that the Marshal does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.
- Effect: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.
- Recommendation: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.
- Response: It is not cost effective to achieve complete segregation of duties within the accounting function. No corrective action is considered necessary.

EUNICE CITY MARSHAL

Schedule of Prior Year Findings and Responses  
Year Ended June 30, 2023

**Section II. Financial Statement Findings**

#2022-001 Segregation of Accounting Functions

Condition: The Eunice City Marshal did not have adequate segregation of functions within the accounting system.

Criteria: SAS109, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, AU314.43 defines internal control as follows:

“Internal control is a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.”

Additionally, Statements on Standards for Attestation Engagements (SSAE) AT501.03 states:

“An entity’s internal control over financial reporting includes those policies and procedures that pertain to an entity’s ability to record, process, summarize, and report financial data consistent with the assertions embodied in either annual financial statements or interim financial statements, or both.”

Cause: The cause of the condition is the fact that the Marshal does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

Effect: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

Recommendation: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response: It is not cost effective to achieve complete segregation of duties within the accounting function. No corrective action is considered necessary

Status: This finding is repeated.



EUNICE CITY MARSHAL

Schedule of Compensation, Benefits and Other  
Payments to Agency Head  
For the Year Ended June 30, 2023

Agency Head Name: Terry Darbonne, Marshal  
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Salary - City of Eunice	\$ 33,498
Salary - St. Landry Parish	14,600
Salary - Eunice City Court	9,837
Salary - State Supplemental Pay	6,000
Salary - City Marshal	10,210
Benefits - insurance	6,056
Benefits - retirement	20,501
Social Security/Medicare	1,117
	<u>\$ 101,819</u>

EUNICE CITY MARSHAL  
 Justice System Funding Schedule - Receiving Entity  
 As Required by Act 87 of the 2020 Regular Session  
 Cash Basis Presentation  
 Year Ended June 30, 2023

	<b>First Six Month Period Ended <u>12/31/2022</u></b>	<b>Second Six Month Period Ended <u>06/30/2023</u></b>
<b>Receipts From:</b>		
<i>Eunice City Court, Criminal Fines - Other</i>	\$ 15,266	\$ 23,616
<i>Eunice City Court, Civil Fees - Other</i>	<u>4,519</u>	<u>5,318</u>
<b>Subtotal Receipts</b>	<u>19,785</u>	<u>28,934</u>
 <b>Ending Balance of Amounts Assessed but Not Received</b>	 <u>\$ -</u>	 <u>\$ -</u>

EUNICE CITY MARSHAL  
STATEWIDE AGREED-UPON PROCEDURES REPORT  
YEAR ENDED JUNE 30, 2023



# VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Terry Darbonne, City Marshal of Eunice, Louisiana, 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, 2022 through June 30, 2023. The City Marshal of Eunice, Louisiana's management is responsible for those C/C areas identified in the SAUPs.

City Marshal of Eunice, Louisiana 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, 2022, through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

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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.  
*Written policies and procedures were obtained and do address the functions noted above.*
  - 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.

*Written policies and procedures were obtained and do address the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

- 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).

*The entity has written policies and procedures for the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

- 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.

*Written policies and procedures were obtained and do address the functions noted above.*

- 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).

*Written policies and procedures were obtained and do address the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

- 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.

*The entity does have written policies and procedures for the functions noted above.*

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

*Written policies and procedures were obtained and do address the functions noted above.*

### **Board (or Finance Committee, if applicable)**

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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.

*The requirements noted above are not applicable, as the entity does not have a board or finance committee.*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

*The requirements noted above are not applicable, as the entity does not have a board or finance committee.*

- 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.

*The requirements noted above are not applicable, as the entity does not have a board or finance committee.*

### **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 each selected 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 or electronically logged);

*Bank reconciliations were prepared within 2 months of the related statement closing date.*

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

*Bank reconciliations do include evidence that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each reconciliation.*

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

*Bank reconciliations do not include evidence that management has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.*

#### ***Collections (excluding electronic funds transfers)***

---

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

*Obtained a listing of deposit sites from management and management provided representation that the listing is complete.*

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

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

*Employees collecting cash do not share cash drawers/registers.*

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

*The employee responsible for collecting cash is responsible for preparing 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.

*The employee responsible for collecting cash is responsible for posting collections to the general ledger.*

- 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/official verifies the reconciliation.

*The person responsible for reconciling cash collections to the general ledger is responsible for collecting cash.*

- 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.

*Employees who have access to cash are not covered by the bond or insurance policy for theft.*

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

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

*Observed that receipts are sequentially pre-numbered.*

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

*Traced receipts or collection documentation to the deposit slip with no exceptions.*

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

*Traced the deposit slip total to the actual deposit per the bank statement with no exceptions.*

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

*Observed that deposits were made within one business day of receipt.*

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

*Traced the actual deposits per the bank statement to the general ledger noting no exceptions.*

*Non-Payroll Disbursements – General (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).

*Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.*

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

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

*The Marshal initiates and approves all purchases.*

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

*Obtained written policies and procedures and observed that job duties are properly segregated regarding the functions noted above.*

- 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.

*Obtained written policies and procedures and observed that job duties are properly segregated regarding the functions noted above.*

- 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 employee who processes the checks is also responsible for mailing the payments.*

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.

*Observed that the disbursements matched the related original itemized invoice, and the supporting documentation indicates deliverables included on the invoice were received.*

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

*The disbursement documentation included evidence of segregation of duties.*

#### ***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-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*Obtained a listing of all active credit cards and management's representation that the listing is complete.*

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.

*No exceptions noted.*

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

*There were no finance charges in the selected statements.*

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 a "missing receipt statement" that is subject to increased scrutiny.

*No exceptions noted.*

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

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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:

*Obtained from management a listing of all travel-related expenses and their representation that the listing is complete.*

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

*Actual costs are reimbursed.*

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

*No exceptions.*

- 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).

*No exceptions.*

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

*No exceptions.*

### Contracts

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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.

*The contract was not subject to public bid law.*

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

*The contracts were approved.*



- 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).

*There were no amendments to the contract terms.*

- 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.*

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

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- 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.

*Obtained a listing of employees and officials employed during the fiscal period, and management provided representation that the listing is complete. Randomly selected 5 employees and agreed paid salaries to authorized salaries/pay rates in the personnel files.*

- 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.)

*No exceptions.*

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

*No exceptions.*

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

*No exceptions.*

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

*Observed that the rate paid to employees agrees to the authorized salary/pay rate found within the personnel file.*

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.

*There were no terminations in the current year.*

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.

*Management provided representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.*

### ***Ethics***

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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.

*All employees selected for testing completed the one hour of ethics training.*

- 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.

*There were no changes made to the entity's ethics policy during the fiscal year.*

### ***Debt Service***

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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.

*Management has asserted that the entity did not have any debt issued during the fiscal year.*

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).

*There were no bonds/notes outstanding during the fiscal year.*

### ***Fraud Notice***

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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.

*Management has asserted that the entity did not have any misappropriations of public funds or assets during the reporting period.*

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.

*Observed that the entity has posted the required notice on its premises.*

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

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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.

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

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

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

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

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

## ***Sexual Harassment***

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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.

*All employees selected for testing completed the required sexual harassment training.*

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).

*Observed that the entity has posted its sexual harassment policy and complaint procedure on the entity’s premises.*

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:

*Management did not prepare the annual sexual harassment report; however, management stated that there were no sexual harassment complaints.*

- 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.

## ***Management’s Response***

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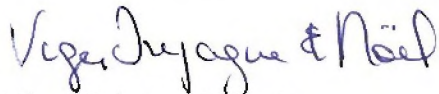
*Management of the City Marshal of Eunice, Louisiana concurs with the exceptions and is working to address the deficiencies identified.*

We were engaged by City Marshal of Eunice, Louisiana 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 Marshal of Eunice, Louisiana 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.



Vige, Tujague & Noel

Eunice, Louisiana

November 6, 2023