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MINDEN WARD MARSHAL

Accountants' Compilation Report

Financial Statements
and
Supplemental Information

Independent Accountants' Report On Applying Agreed-Upon Procedures
and
Louisiana Attestation Questionnaire

December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-00

MINDEN WARD MARSHAL

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MINDEN WARD MARSHAL

Combined Balance Sheet - All Fund Types

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

	Governmental Fund Type <u>Operating Fund</u>	Fiduciary Fund Type <u>Agency Funds</u>	Total <u>(Memorandum Only)</u>
<u>Assets</u>			
Cash in bank	\$ 3,014	25	3,039
Due from Agency Funds	25	-	25
Receivable from City Court	1,414	-	1,414
	<u>4,453</u>	<u>25</u>	<u>4,478</u>
<u>Liabilities and fund equity</u>			
<u>Liabilities:</u>			
Due to Ward Marshal	\$ 788	-	788
Due to Operating Fund	-	25	25
Accounts payable	153	-	153
	<u>941</u>	<u>25</u>	<u>966</u>
<u>Fund equity:</u>			
Fund balance	3,512	-	3,512
	<u>4,453</u>	<u>25</u>	<u>4,478</u>
Total liabilities and fund equity	<u>\$ 4,453</u>	<u>25</u>	<u>4,478</u>

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

MINDEN WARD MARSHAL

Statement of Revenues, Expenditures and Changes in Fund Balance

Operating Fund

For the Year Ended December 31, 1999
(Unaudited - See Accountants' Compilation Report)

Revenue:

Marshal's fees and costs - civil matters	\$ 17,180
Proceeds from court costs - criminal matters	8,266
Fees collected through garnishments, seizure and sale	192
	<hr/>
Total revenues	25,638
	<hr/>

Expenditures:

Marshal's civil fees of office	13,488
Deputies' and clerical fees	7,400
Accounting	1,500
Office supplies	833
Advertising	788
Mortgage costs and fees	168
Insurance	663
Drug awareness	269
All other	657
	<hr/>
Total expenditures	25,766
	<hr/>

Excess (Deficit) of revenues over expenditures	(128)
Fund balance at beginning of year	3,640
	<hr/>
Fund balance at end of year	\$ 3,512
	<hr/> <hr/>

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

MINDEN WARD MARSHAL

Notes to the Financial Statements

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

1. Summary of Significant Accounting Policies

The Minden Ward Marshal is the executive officer of the Ward I Court of Webster Parish (generally referred to as Minden City Court) which is located in Minden, Louisiana. The principal duty of the Marshal is executing the orders and mandates of the Court. In making arrests and preserving the peace, he has the same powers and authority of a sheriff.

The Minden Ward Marshal is a potential component unit of the Minden City Court. However, the Minden Ward Marshal is a separate reportable entity from the Minden City Court because the Marshal, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for fiscal matters.

A. Fund Accounting

The accounts of the Minden Ward Marshal are organized on the basis of the fund, each of which is considered a separate accounting entity. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Operating Fund - The Operating Fund is the principle fund of the Minden Ward Marshal and is used to account for the operations under control of the Marshal. The various fees and charges due to the Marshal are accounted for in this fund, with the exception of garnishment fees, and operating expenditures are paid from the fund.

Agency Fund - Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Minden Ward Marshal utilized two agency funds in 1999, the Garnishment Fund and the Seizure and Sale Fund

B. Basis of Accounting

The governmental fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

C. Marshal's Salary and Fees

The Marshal's salary is jointly fixed and paid by the city of Minden and the parish of Webster. The Marshal also receives a supplemental salary from the state of Louisiana.

The Marshal receives fees of office collected through the Minden City Court and through the Garnishment Fund.

MINDEN WARD MARSHAL

Notes to the Financial Statements

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

1. Summary of Significant Accounting Policies (Continued):

D. Deputies' Fees

The Marshal has two deputies. Salaries of the deputies are jointly fixed and paid by the city of Minden and the parish of Webster. Additional compensation is paid to the deputies by the state and from the Operating Fund.

E. Total Column on Combined Statement

The total column on the combined statement is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Retirement Commitments

The Marshal is a member of the Municipal Employees' Retirement System. Contributions to the system are made by both the Marshal and the city of Minden as a percentage of compensation. Future deficits, if any, in the system will be financed by the State and the Marshal has no further liability to the system. Data concerning the actuarial status of the system is not available.

3. Determination of Criminal Court Cost Revenues

La. R.S. 13:1899C states, "In all criminal matters, the city judge shall assess...the sum of ten dollars as additional costs of court, the proceeds from which shall be deposited in a special account...in the name of and under the control of the marshal or constable of the court, shall be subject to audit, and shall be used to defray operational expenses of the office of marshal or constable of the court, all as may be used and necessary for the proper conduct of the marshal's or constable's office,...and all as may be approved by the marshal or constable."

4. Determination of Civil Fees and Costs

La. R.S. 33:1704.1A established the civil fees of office to which the Marshal is entitled. Each month the Minden City Court provides a list of civil fees and costs accompanied by a check for the amount pertaining to the Marshal's office. The check is deposited in the Operating Fund and a check is then written from the Operating Fund to the Marshal for the corresponding fees of office included in the amount received.

MINDEN WARD MARSHAL

Notes to the Financial Statements

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

5. Office Facilities and Budget

Office facilities, utilities, telephone and other expenses are provided for the office of Minden Ward Marshal by the city of Minden. Salaries and other significant expenses of the office of Minden Ward Marshal are included in the budgets of the city of Minden and the Webster Parish Police Jury. The Minden Ward Marshal does not prepare a budget for funds under his control that are included in these financial statements.

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

1. Garnishment Fund

The Garnishment Fund is used to account for the collection and disposition of garnishments. The garnishments are collected by the Marshal's office and then paid to whom they are owed after deducting Marshal's fees, court costs, and dismissal fees.

2. Seizure and Sale Fund

The Seizure and Sale Fund is used to collect and remit proceeds upon the sales of seized assets to satisfy civil judgements rendered by the Minden City Court.

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds
Combining Balance Sheet

December 31, 1999

(Unaudited - See Accountant's Compilation Report)

	<u>Garnishment Fund</u>	<u>Seizure and Sale Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash in bank	<u>\$ -</u>	<u>25</u>	<u>25</u>
<u>Liabilities</u>			
Due to Ward Marshal	-	-	-
Due to Others in Escrow Capacity	-	-	-
Due to Operating Fund	<u>-</u>	<u>25</u>	<u>25</u>
	<u>\$ -</u>	<u>25</u>	<u>25</u>

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds
Schedule of Changes in Cash Balance

December 31, 1999

(Unaudited - See Accountants' Compilation Report)

	Garnishment Fund	Seizure and Sale Fund	Total
Cash balance at January 1, 1999	\$ -	25	25
Additions:			
Garnishments received	77,583	-	77,583
Seizure and sales received	-	1,891	1,891
Total additions	77,583	1,891	79,474
Deductions:			
Costs and fees to Minden City			
Court Civil Fund	17,957	1,044	19,001
Fees to Operating Fund	108	84	192
Fees to Marshal	4,768	30	4,798
Payments to plaintiffs - net of fees	-	733	733
Garnishments paid - net of fees	52,577	-	52,577
Refunds to defendants	2,173	-	2,173
Total deductions	77,583	1,891	79,474
Cash balance at December 31, 1999	\$ -	25	25

Shaffer, Branch & McDaniel

CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 1338
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Vernon C. Shaffer, CPA
James K. Branch, CPA
John B. McDaniel, CPA

Independent Accountants' Report on Applying Agreed-Upon Procedures

Members
American Institute Of
Certified Public Accountants

To the Minden Ward Marshal:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Minden Ward Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Minden Ward Marshal's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Minden Ward Marshal has no board members.

Management provided us with the required list including the noted information for him and his two deputies.

The Marshal and his deputies are employees of and paid by the city of Minden and parish of Webster.

Accounting and Reporting

2. Randomly select 6 disbursements made during the period under examination and:
 - (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

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

- (c) determine whether payments received approval from proper authorities.

The Minden Ward Marshal approved all payments.

Debt

3. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We traced bank deposits to monthly reports from the City Court for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Our prior year report, dated March 15, 1999, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Minden Ward Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Minden, Louisiana
May 11, 2000

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Feb. 9, 2000 (Date Transmitted)

From: Jack R. Shelley, Minden Ward Marshal

P. O. Box 1402

Minden, LA 71058-1402

To: Shaffer, Branch & McDaniel, CPA'S

(Auditors)

12/31/99

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes No []

Code of Ethics for Public Officials and Public Employees

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

Yes No []

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

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34. (Not applicable to Minden Ward Marshal)

Yes [] No []

Accounting and Reporting

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

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable. (Not applicable - Engaged CPA to compile)

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

(Not applicable - no meetings held)

Yes No

Debt

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

Yes No

Advances and Bonuses

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

Yes No

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Jack R. Shelley, MARSHAL Ward Marshal
 _____ Secretary 2-9-00 Date

_____ Treasurer _____ Date

_____ President _____ Date