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OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-24-96



JOHN S. DOWLING & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Clinton Beough,
Opelousas City Marshal
Opelousas, Louisiana

We have audited the general purpose financial statements of the Opelousas City Marshal, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Opelousas City Marshal, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Opelousas City Marshal, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

P.O. Box 433 Interstate-49 South Opelousas, Louisiana 70571-0433 Telephone 318-948-4848 Telefax 318-948-6109

• Harold Dupre, CPA • Joel Lanclos, Jr., CPA • Dwight Ledoux, CPA • Russell J. Stelly, CPA • John Newton Stout, CPA •
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The following immaterial instance of noncompliance with laws and regulations have come to our attention and should be corrected as noted below:

Bonuses

We recommend that in the future, there be no bonuses paid to employees.

The following suggestion is for improving your system, procedures, and operations:

Maintaining Records

We noted during the audit that certificate of deposit records were not being maintained. We recommend that a register be kept so that at any point in time you know the value of your certificate of deposit.

This report is intended for the information of the Opelousas City Marshal and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 17, 1996

TABLE OF CONTENTS

	<u>PAGE</u>
<u>INDEPENDENT AUDITOR'S REPORT</u>	1
<u>FINANCIAL SECTION</u>	
Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types - General Fund	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	4
Notes to Financial Statements	5-10
<u>RELATED REPORTS</u>	
Independent Auditor's Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	11-12
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	13-14



JOHN S. DOWLING & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Opelousas City Marshal
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of Opelousas City Marshal, Opelousas, Louisiana, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of City Marshal's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Opelousas City Marshal, Opelousas, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 17, 1996 on our consideration of Opelousas City Marshal's internal control structure and a report dated June 17, 1996 on its compliance with laws and regulations.

John S. Dowling & Company

Opelousas, Louisiana
June 17, 1996

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u> <u>GENERAL</u>	<u>ACCOUNT GROUPS</u> <u>GENERAL FIXED</u> <u>ASSETS</u>	<u>TOTALS</u> <u>(Memorandum</u> <u>Only)</u>
<u>ASSETS</u>			
Cash	\$8,859		\$8,859
Investments	27,828		27,828
Receivables	6,895		6,895
Fixed assets	_____	\$18,319	18,319
<u>Total assets</u>	<u>43,582</u>	<u>18,319</u>	<u>61,901</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable	\$1,080		\$1,080
Payroll taxes payable	1,457		1,457
Accrued salaries	178		178
<u>Total liabilities</u>	<u>2,715</u>	<u>-0-</u>	<u>2,715</u>
 <u>FUND EQUITY</u>			
Investment in general fixed assets		\$18,319	18,319
Fund balance - unreserved	40,867		40,867
<u>Total fund equity</u>	<u>40,867</u>	<u>18,319</u>	<u>59,186</u>
<u>Total liabilities and fund equity</u>	<u>43,582</u>	<u>18,319</u>	<u>61,901</u>

The accompanying notes are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

REVENUES

Intergovernmental	
Fines	\$51,567
Salary reimbursements	27,610
Citation mileage	1,413
Juvenile mileage	390
Interest income	<u>1,303</u>
<u>Total revenues</u>	<u>82,283</u>

EXPENDITURES

Current	
Salaries	55,764
Payroll taxes	4,387
Repairs and maintenance	4,701
Gasoline	1,320
Insurance	6,549
Office supplies	151
Advertising	41
Recording and filing fees	132
Uniforms	755
Dues and conventions	975
Accounting	278
Miscellaneous	303
Car lease	6,144
Capital outlay	<u>1,117</u>
<u>Total expenditures</u>	<u>82,617</u>

EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES (334)

OTHER FINANCING SOURCES

Sale of auto	<u>500</u>
<u>Total other financing sources</u>	<u>500</u>

EXCESS (DEFICIENCY) OF REVENUES
AND OTHER FINANCING SOURCES
OVER (UNDER) EXPENDITURES 166

FUND BALANCE, beginning of year 40,701

FUND BALANCE, end of year 40,867

The accompanying notes are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental			
Fines	\$45,000	\$51,567	\$6,567
Salary reimbursements	29,160	27,610	(1,550)
Citation mileage	1,500	1,413	(87)
Juvenile mileage	500	390	(110)
Interest income	<u>1,500</u>	<u>1,303</u>	<u>(197)</u>
<u>Total revenues</u>	<u>77,660</u>	<u>82,283</u>	<u>4,623</u>
<u>EXPENDITURES</u>			
Current			
Salaries	47,000	55,764	(8,764)
Payroll taxes	11,000	4,387	6,613
Repairs and maintenance	2,150	4,701	(2,551)
Gasoline	1,000	1,320	(320)
Insurance	5,500	6,549	(1,049)
Office supplies	200	151	49
Advertising		41	(41)
Recording and filing fees	150	132	18
Uniforms	200	755	(555)
Dues and conventions	800	975	(175)
Accounting	250	278	(28)
Miscellaneous	500	303	197
Car lease	6,000	6,144	(144)
Capital outlay		<u>1,117</u>	<u>(1,117)</u>
<u>Total expenditures</u>	<u>74,750</u>	<u>82,617</u>	<u>(7,867)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>2,910</u>	<u>(334)</u>	<u>(3,244)</u>
<u>OTHER FINANCING SOURCES</u>			
Sale of auto		<u>500</u>	<u>500</u>
<u>Total other financing sources</u>	<u>-0-</u>	<u>500</u>	<u>500</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER FINANCING SOURCES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>2,910</u>	166	<u>2,744</u>
<u>FUND BALANCE</u> , beginning of year		<u>40,701</u>	
<u>FUND BALANCE</u> , end of year		<u>40,867</u>	

The accompanying notes are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

As the governing authority for the City of Opelousas, for reporting purposes, the City of Opelousas, Louisiana, is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

1. The Marshal is an independently elected official.
2. The Marshal is fiscally independent of the City of Opelousas.
3. The Marshal's office is legally separate from the City of Opelousas.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. The Reporting Entity (Continued)

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

B. Basis of Presentation

The accompanying component unit financial statements of the Opelousas City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The City Marshal uses funds and account groups 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following fund types and account groups are used by the City Marshal:

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

General Fixed Assets Account Group. This account group is established to account for all fixed assets of the City Marshal.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Interest income on investments is recorded when the investments have matured and the income is available. Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

The City Marshal does not employ the encumbrance system of accounting.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fixed Assets

Fixed assets used in governmental fund types operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are maintained on the basis of original cost and no depreciation is computed or recorded thereon. The Marshal does not have public domain or infrastructure outlays. The City Marshal does not capitalize interest costs incurred on fixed assets.

The account group is not a "fund." It is concerned only with the measurement of financial position, not with the measurement of results of operations.

F. Budget

The City Marshal adopts a budget at the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP).

G. Investments and Cash

Louisiana statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. Investments are time deposits that are stated at cost or amortized cost, which approximates market. The City Marshal's policy generally is to invest in 1 year certificates of deposit.

H. Annual Sick Leave

All annual leave accumulated in 1995 was converted to sick leave on December 31, 1995. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by the Opelousas City Marshal, and dividing that amount by 160 hours. Accrued compensated absences are accounted for in the General Fund for the amount of hours of sick leave earned in one year.

I. Accounts Receivable

The accounts receivable account represents fines receivable, salary reimbursement, citation mileage, and juvenile mileage.

The fines receivable amount represents fines collected by the Opelousas City Court for the month of December but not received by the City Marshal until January.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Accounts Receivable (Continued)

The salary reimbursement receivable represents the amount the City Marshal is reimbursed each month for salaries. The reimbursement is usually received during the month the expense is incurred.

The citation mileage and juvenile mileage receivables are reimbursements by the Opelousas City Court for costs incurred by the City Marshal's employees. Each month a mileage recap is sent to Opelousas City Court for the reimbursement which is made in the following month.

J. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

NOTE (2) - CASH

Cash consists of a demand deposit account. At year-end, the carrying amount of the City Marshal's cash account was \$8,859. The bank balance of cash was \$12,563 and the bank balance of investments was \$27,828. The investment and cash were covered by federal deposit insurance.

NOTE (3) - ACCOUNTS RECEIVABLE

Receivables at December 31, 1995 consist of the following:

Fines	\$4,327
Salary reimbursement	2,450
Citation mileage	98
Juvenile mileage	<u>20</u>
	<u>6,895</u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE (4) - ACCOUNT GROUPS - GENERAL FIXED ASSETS
CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	<u>Balance</u> <u>1/1/95</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/95</u>
Automobiles	\$23,858		\$13,646	\$10,212
Equipment	<u>6,990</u>	<u>\$1,117</u>	<u> </u>	<u>8,107</u>
<u>Totals</u>	<u>30,848</u>	<u>1,117</u>	<u>13,646</u>	<u>18,319</u>

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (5) - OPERATING LEASE

In February, 1993, the City Marshal entered into an operating lease for a new automobile. The operating lease was for 36 months beginning in February, 1993, and the monthly payments were \$478. The lease agreement ended in February, 1996, at which time the City Marshal purchased the automobile at fair market value. Rental expense shown for 1995 is \$6,144.

Following is a summary of future minimum rental payments required by the lease:

1996	<u>\$956</u>
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JOHN S. DOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF
GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Opelousas City Marshal
 Opelousas, Louisiana

We have audited the general purpose financial statements of the Opelousas City Marshal, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Opelousas City Marshal, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Opelousas City Marshal, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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Opelousas City Marshal
Page 2

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Inadequate Segregation of Accounting Functions

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

Recommendation: Based upon the size of the operation and the cost-benefit of additional personnel, it is not feasible to achieve complete segregation of duties within the accounting system.

Response: No response necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Opelousas City Marshal for the year ended December 31, 1995.

This report is intended for the information of the Opelousas City Marshal and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 17, 1996



JOHN S. DOWLING & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Opelousas City Marshal
 Opelousas, Louisiana

We have audited the general purpose financial statements of Opelousas City Marshal, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Opelousas City Marshal, is the responsibility of the City Marshal's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the City Marshal's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Opelousas City Marshal's 1995 financial statements.

Budget Adoption

Condition: The budget for the General Fund was not amended.

Criteria: LA RS 39:1309 states that a budget shall be amended when actual revenues are less than budgeted revenues by 5% or more and actual expenditures exceed budgeted expenditures by 5% or more.

Effect: Actual expenditures exceeded the budgeted expenditures by \$7,867 which is a variance of 10.52%.

Management's

Response: The budget will be monitored more closely in the future and will be amended as needed.

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Opelousas City Marshal
Page 2

Preparing Financial Statements

Condition: Annual financial statements were not prepared.

Criteria: LA RS 24:514 states that sworn annual financial statements shall be furnished to the legislative auditor when an auditor has not been engaged.

Effect: Sworn annual financial statements for prior years were not prepared and furnished to the legislative auditor.

Management's

Response: We were not aware of this requirement, however, in the future, we will file sworn annual financial statements.

We considered these instances of noncompliance in forming our opinion on whether Opelousas City Marshal's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 17, 1996, on those general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Opelousas City Marshal in a separate letter dated June 17, 1996.

This report is intended for the information of the Opelousas City Marshal, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 17, 1996