

5786

RECEIVED  
LETTERS TO THE CLERK  
90 APR -7 4 10 00

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**

Check necessary  
copies from this  
OFFICIAL COPY  
FILE

**RAYNE CITY MARSHAL'S FUND  
RAYNE, LOUISIANA  
FINANCIAL REPORT  
SEPTEMBER 30, 1997**

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: APR 15 1998

5786

## CONTENTS

	<u>Exhibit/ Schedule</u>	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS</b>	-	1
Financial Statements	-	3
Balance Sheet	A	4
Statements of revenues, expenditures, and changes in fund balance--	B	5
Statement of Cash Flows	C	6
Notes to financial statements	-	7-8
<b>REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS</b>	-	9-10
Schedule of Corrective Action taken on Prior Year Findings	1	11
Schedule of Findings and Questioned Costs	2	12
Schedule of Corrective Action	3	13

# Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

---

P. O. Box 34 • 881 The Boulevard Suite B • Rayne, Louisiana 70178 • (318) 334-3150 FAX (318) 334-7002

---

The Honorable James J. Petitjean  
And the Board of Aldermen  
Rayne, Louisiana

We have audited the financial statements of the Rayne City Marshal's Fund, a component of the City of Rayne, as of and for the year ended September 30, 1997 as listed in the table of contents. These financial statements are the responsibility of the management of the Rayne City Marshal's Fund. Our responsibility is to express an opinion on these 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of the Rayne City Marshal's Fund, Rayne, Louisiana, as September 30, 1997, 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 February 6, 1998 on our consideration of Rayne City Marshal's Fund internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Brupbacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
February 6, 1998

ISSUED BY  
BRUPBACHER & ASSOCIATES  
CERTIFIED ACCOUNTANTS  
RAYNE, LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

**FINANCIAL STATEMENTS**

RAYNE CITY MARSHALS FUND  
RAYNE, LOUISIANA

## BALANCE SHEET

September 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash	<u>\$ 4,000</u>	<u>\$ 5,000</u>
FUND BALANCE	<u>\$ 4,000</u>	<u>\$ 5,000</u>

See Notes to Financial Statements

RAYNE CITY MARSHAL'S FUND  
RAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended September 30, 1997

With Comparative Amounts for Year Ended September 30, 1996

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Service Fees	\$ 7,818	\$ 18,248
<b>Expenditures:</b>		
Auto repairs	\$ 6,700	\$ 6,300
Club Fees	1,658	1,208
Dues and subscriptions	147	129
Miscellaneous	350	99
Supplies	92	52
Total expenditures	<u>\$ 8,924</u>	<u>\$ 7,774</u>
Excess (deficiency) of revenues over expenditures	\$ (1,106)	\$ 1,448
Fund balance, beginning of year	<u>3,188</u>	<u>3,797</u>
Fund balance, end of year	<u>\$ 4,082</u>	<u>\$ 5,185</u>

See Notes of Financial Statements

RAYNE CITY MARSHALS FUND  
RAYNE, LOUISIANA

STATEMENT OF CASH FLOWS  
Year Ended September 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenditures	\$ (1,108)	\$ 2,480
Net increase (decrease) in cash	\$ (1,108)	\$ 2,480
<b>CASH AT BEGINNING OF YEAR</b>	<u>5,188</u>	<u>2,707</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 4,080</u>	<u>\$ 5,188</u>

See Notes of Financial Statements

**RAYNE CITY MARSHAL'S FUND  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
September 30, 1997**

**Note 1. Summary of Significant Accounting Policies**

**Financial Reporting Entity:**

The City Marshal is an independently elected official and is part of the operations of the City Court system. The Rayne City Marshal Fund is facility dependent on the City of Rayne for office space. The Rayne City Marshal's Fund is a component unit of the City of Rayne, and is included in the City of Rayne's general purpose financial statements for the year ended September 30, 1997.

**Fund Accounting:**

The accounting system of the Rayne City Marshal Fund is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on certain activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Basis of Accounting:**

The Marshal's Account is used primarily for the direct expenses of the City Marshal in carrying out his duties. The modified accrual basis of accounting is utilized whereby revenues are recognized when they become available and expenditures when they are incurred.

**Vacation and Sick Leave:**

The Rayne City Marshal Fund has no vacation or sick leave policies as of September 30, 1997.

**Note 2. Deposits with Financial Institutions**

The Rayne City Marshal Fund bank balance of deposits with financial institutions amounted to \$4,890 at September 30, 1997 and are fully insured.

Cash consists of funds in non-interest bearing checking accounts. The Rayne City Marshal's Fund has no cash equivalents such as time deposits and money market accounts.

**Note 3. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

**Note 4. Expenses of Rayne City Marshal's Fund not included in this report**

The accompanying financial statements do not include certain expenses of the Rayne City Marshal Fund which are paid out of the funds of the City of Rayne.



RAYNE CITY MARSHAL'S FUND  
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

**Note 3. Litigation:**

The Rayne City Marshal Fund has no threatened or pending litigation against it as of September 30, 1997.

**Note 4. Related Party Transactions**

At September 30, 1997, there are no related party transactions and related amounts receivable and payable.

# Brubacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 904 The Boulevard Suite D • Rayne, Louisiana 70578 • (318) 334-7151 FAX (318) 334-7607

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

The Honorable James J. Petitjean  
And the Board of Aldermen  
Rayne, Louisiana

We have audited the financial statements of Rayne City Marshal's Fund as of and for the year ended September 30, 1997, and have issued our report there on dated February 5, 1998. We conducted our audit in accordance with generally accepted standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Rayne City Marshal's Fund financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item #1-1.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Rayne City Marshal's Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Rayne City Marshal's Fund ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. We also noted other matters involving the internal control over financial reporting that we have reported to the management of Rayne City Marshal's Fund in a separate letter dated February 5, 1998.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable

OFFICE OF  
COMPTROLLER  
GOVERNMENT AUDITING STANDARDS  
REPORT 1997-00001  
ISSUED 09/28/97 09/28/97

The Honorable James J. Petway  
And the Board of Aldermen  
Bayer, Louisiana

conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management and the office of the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Douglas S. Brown  
A Professional Accounting Corporation

Bayer, Louisiana  
February 8, 1998

**RAYNE CITY MARSHALS FUND  
RAYNE, LOUISIANA**

**Schedule of Corrective Action Taken on Prior Year Findings  
Year Ended September 30, 1993**

**There were no prior year findings.**

**RAYNE CITY MARSHAL'S FUND  
RAYNE, LOUISIANA**

**Schedule of Findings and Questioned Cost  
Year Ended September 30, 1997**

**Part I Summary of Auditor's Results**

**Auditor's Report - Financial Statements**

An unqualified opinion has been issued on the Rayne City Marshal's Fund financial statements as of and for the year ended September 30, 1997.

**Material Noncompliance - Financial Reporting**

The results of our tests disclosed the following instance of noncompliance that is required to be reported under Government Auditing Standards:

97-1

**Mileage Reimbursement rate exceeding rate under LSA-R.S.10:1764A**

The Marshal's reimbursement policy included the mileage reimbursement at the Federal GSA Standard mileage rate.

**Recommendation**

Mileage reimbursed for use of a personal vehicle for purposes of service to be reimbursed at twenty-one cents per mile according to RS 10:1764A.

**RAYNE CITY MARSHALS FUND  
RAYNE, LOUISIANA**

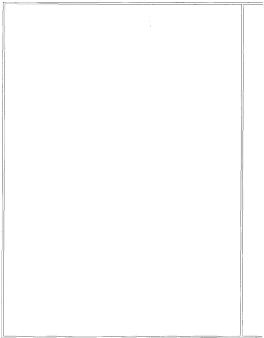
**Corrective Action Plan  
Year Ended September 30, 1993**

**Response to Findings:**

89-1

**Mileage reimbursement rate according rate code L26-R3 33.1794A**

**The Rayne City Marshal will adopt a policy regarding mileage reimbursement for purposes of service at the L26-R3. 33.1794A established rate of twenty-one cents.**



# Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

---

P. O. Box 24 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (337) 334-7331 FAX (337) 334-7332

---

The Honorable James J. Pejiwan  
And the Board of Aldermen  
Rayne City Marshal's Fund  
Rayne, Louisiana

Dear Mayor Pejiwan:

During our regular examination of the financial statements of Rayne City Marshal's Fund for the period ended September 30, 1997, we reviewed Rayne City Marshal's Fund accounting procedures, systems of internal control, and compliance with laws, regulations, and grants. In addition we observed the Rayne City Marshal's organization, policies, and operating method.

We noted the following matters involving the internal control over financial reporting of the Rayne City Marshal's Fund:

## FINDINGS

During the course of our audit we noted there were inadequately documented mileage reimbursements.

## RECOMMENDATIONS

We recommend that the Marshal provide the adequate documentation of mileage reimbursements for proper service. This would include the date, the type of service, and the miles driven.

## MANAGEMENT'S RESPONSE

The Marshal will provide adequate documentation for mileage reimbursements.

These recommendations are based primarily on the work done during our audit engagement and we do not wish to imply that they could every possible weakness. The Rayne City Marshal's Fund was receptive to any suggestions and recommendations presented by us regarding their financial responsibility.

If you have any questions regarding these matters, please do not hesitate to contact us. Thank you for the opportunity to be of service to you.



Brupbacher & Associates  
A Professional Accounting Corporation

MEMBER OF  
INTERNATIONAL SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
INTERNATIONAL ACCOUNTING  
SOCIETY OF AMERICA  
CERTIFIED PUBLIC ACCOUNTANTS