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**ALEXANDRIA CITY MARSHAL
ALEXANDRIA, LOUISIANA**

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 ~~MAR 3 7 1998~~

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Independent Auditors' Report

To the Honorable James R. Byrd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Alexandria City Marshal and the individual funds and account group financial statements as of and for the year ended September 30, 1997, as listed in the table of contents. These financial statements are the responsibility of Alexandria City Marshal's management. 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 *Governmental 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. 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 that our audit provides a reasonable basis for our opinion.

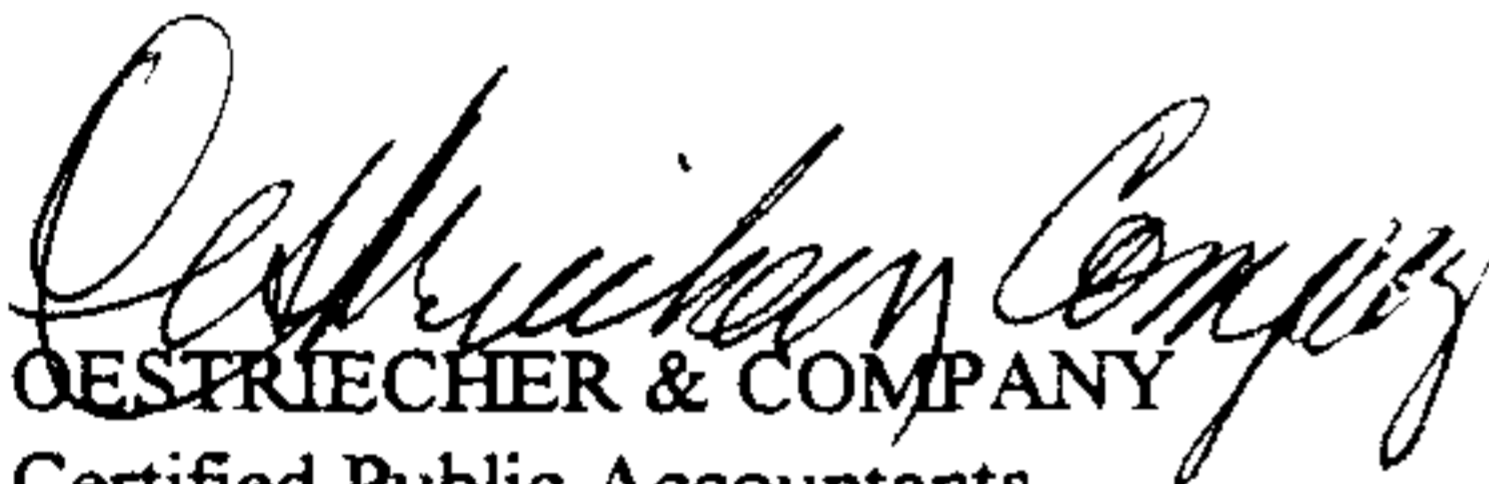
In our opinion, the general purpose financial statements referred to above present fairly the financial position of the Alexandria City Marshal, as of September 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual funds and account group of the Alexandria City Marshal as of September 30, 1997, and the results of operations of such funds for the year then ended, in conformity with generally accepting accounting principles.



Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual funds and account group financial statements. The combining and individual funds and account group financial statements listed in the table on contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Alexandria City Marshal. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the general purpose financial statements, and the individual funds and account group financial statements of the Alexandria City Marshal.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 12, 1998, on our consideration of Alexandria City Marshal's internal control structure and a report dated January 12, 1998, on its compliance with laws and regulations.


OESTRICHER & COMPANY
Certified Public Accountants

January 12, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

**Alexandria City Marshal
Combined Balance Sheet
All Fund Types and Account Groups
September 30, 1997**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Agency</u>	<u>General Fixed Assets</u>	<u>1997</u>	<u>1996</u>
Assets						
Cash	\$ 69,635	\$ 5,690	\$ 39,680	\$0	\$ 115,005	\$ 128,793
Due from other funds	4,266	0	0	0	4,266	6,540
Court cost receivable	10,450	400	0	0	10,850	9,919
Equipment	0	0	0	106,866	106,866	102,956
Vehicles	0	0	0	33,705	33,705	33,705
Total assets	\$ 84,351	\$ 6,090	\$ 39,680	\$ 140,571	\$ 270,692	\$ 281,913
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 14,092	\$ 200	\$0	\$0	\$ 14,292	\$ 13,150
Payroll taxes payable	276	5	0	0	281	189
Due to other funds	0	685	3,581	0	4,266	6,540
Bonds held for future disposition	0	0	36,099	0	36,099	31,986
Total liabilities	14,368	890	39,680	0	54,938	51,865
Fund Equity:						
Investment in general fixed assets	0	0	0	140,571	140,571	136,661
Fund balances - unreserved and undesignated	69,983	5,200	0		75,183	93,387
Total fund equity	69,983	5,200	0	140,571	215,754	230,048
Total liabilities and fund equity	\$ 84,351	\$ 6,090	\$ 39,680	\$ 140,571	\$ 270,692	\$ 281,913

The notes to the financial statements are an integral part of this statement.

Alexandria City Marshal
Combined Statement of Revenues, Expenditures
and Changes and Fund Balance - All Governmental Fund Types

for the year ended September 30, 1997

	General	Special Revenue	Totals (Memorandum Only)	
			1997	1996
Revenues:				
Court costs	\$ 119,080	\$ 5,850	\$ 124,930	\$ 155,724
Other revenue	977	0	977	464
Interest	7,752	0	7,752	4,283
Total revenues	<u>127,809</u>	<u>5,850</u>	<u>133,659</u>	<u>160,471</u>
Expenditures:				
Advertising	17,060	0	17,060	13,295
Auto operating costs	10,573	0	10,573	4,637
Capital outlay	3,910	0	3,910	17,862
Civic programs	655	0	655	0
Community service	9,507	0	9,507	9,722
Computer expense	2,116	0	2,116	671
Dues	2,335	0	2,335	768
Extra help	0	0	0	100
Gifts	751	0	751	423
Insurance	420	0	420	6,925
Legal and professional	10,657	0	10,657	9,279
Miscellaneous	270	0	270	161
Office supplies	8,583	402	8,985	6,721
Parking lot lease	1,500	0	1,500	1,500
Payroll taxes	507	283	790	877
Postage	1,197	0	1,197	1,849
Repairs and maintenance	712	0	712	1,849
Retirement	0	630	630	390
Salaries	40,385	10,200	50,585	49,321
Seminars	5,226	0	5,226	12,402
Supplies	1,234	0	1,234	0
Telephone	2,348	0	2,348	1,730
Training	415	0	415	0
Uniforms	9,153	0	9,153	10,436
Total expenditures	<u>129,514</u>	<u>11,515</u>	<u>141,029</u>	<u>150,918</u>
Excess of revenues over (under) expenditures	(1,705)	(5,665)	(7,370)	9,553
Fund balance, October 1	<u>82,521</u>	<u>10,865</u>	<u>93,386</u>	<u>99,725</u>
Fund balance, September 30	<u>\$ 80,816</u>	<u>\$ 5,200</u>	<u>\$ 86,016</u>	<u>\$ 109,278</u>

The notes to the financial statements are an integral part of this statement.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting and reporting practices of the Alexandria City Marshal conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide and to the industry audit guide, Audits of State and Local Governmental Units. The following is a summary of certain significant accounting policies and practices

Reporting Entity - In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criterion, for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is *financial interdependency*. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Marshal is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Marshal is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Marshal, an elected official, has the ability to exercise accountability for fiscal matters. The Alexandria City Marshal is financially independent from the City of Alexandria, Louisiana.

Fund Accounting - The accounts of the Alexandria City Marshal are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1997

various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

Governmental Fund Category

General Fund - The General Fund is the general operating fund of the Alexandria City Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund Category

Agency Fund Type - The Agency Fund is used to account for assets held by the Alexandria City Marshal as an agent for other governments, other organizations, and other funds. Agency Funds are custodial in nature (assets = liabilities) and do not involve measurement of results of operations.

Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All government fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost. Historical costs include not only purchase price or construction cost, but also ancillary charges to place the asset in its intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fixed assets. During the fiscal year ended September 30, 1997, no interest has been capitalized for this purpose.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1997

Basis of Accounting - All governmental funds are 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. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The Alexandria City Marshal has one fiduciary fund, an agency fund, which is purely custodial and thus does not involve measurement of results of operations.

The revenue received by the Alexandria City Marshal is generated through court costs allocated to the entity. Court costs are distributed based on schedules developed by the Louisiana Legislature. The office of the Alexandria City Marshal is responsible for collecting bonds and fines for cases in Alexandria City Court, then distributing these amounts when there is a disposition in the case. The amount of distribution that the entity will receive is recognized as of the last day of the month of disposition of the case.

Total columns on combined statements - overview - Total columns on the combined statements - overview 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.

Encumbrance accounting and reporting - The Alexandria City Marshal does not use an encumbrance accounting method.

Interfund receivables and payables - The Agency Fund occasionally incurs costs such as check printing charges, cash shortages, and checks dishonored. The General Fund reimburses the Agency Fund for these costs. Interest revenues earned on the agency fund are used to offset these charges.

Budgetary data not present - The Alexandria City Marshal is not required to adopt an annual budget. Therefore, there are no budget-to-actual comparisons included in these financial statements.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1997

Cash - Cash balances are insured to Federal Depository Insurance Corporation limits of \$100,000. The Alexandria City Marshal had excess deposits of \$19,446.73 on September 30, 1997 and an adequate amount of securities is pledged for these excess deposits.

2. FIXED ASSETS:

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>10/1/96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/96</u>
Equipment	\$ 102,956	\$ 3,910	\$ -0-	\$ 106,866
Vehicles	<u>33,705</u>	<u>-0-</u>	<u>-0-</u>	<u>33,705</u>
	<u>\$136,661</u>	<u>\$ 3,910</u>	<u>\$ -0-</u>	<u>\$ 140,571</u>

3. COMPENSATED ABSENCES:

The Alexandria City Marshal's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 1997, and thus, is not recognized in the accompanying financial statements.

4. LITIGATION:

As of September 30, 1997, the Alexandria City Marshal was not involved as plaintiff or defendant in any lawsuits.

5. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS:

As of September 30, 1997, the Alexandria City Marshal had no construction or other significant commitments in process.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1997

6. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund as of September 30, 1997, is presented below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 4,266	\$ -0-
Special Revenue Fund	-0-	685
Agency Fund	<u>-0-</u>	<u>3,581</u>
Totals	\$ <u>4,266</u>	\$ <u>4,266</u>

7. LEASES

Alexandria City Marshal has entered into an operating lease agreement with K-Jet, Inc. for three parking spaces located in Alexandria, LA. The terms of this lease are for one year at \$500 per space per year. At the end of this lease term the lease will automatically be renewed on a monthly basis. Alexandria City Marshal may not sub-lease these parking spaces nor transfer this contract. Lease expense for the year ended September 30, 1997 is \$1,500.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governmental agencies which are not required to be accounted for in another fund.

**Alexandria City Marshal
General Fund
Balance Sheet**

September 30, 1997

Assets

Cash	\$ 69,635
Court costs receivable	10,450
Due from other funds	<u>4,266</u>
Total assets	<u><u>\$ 84,351</u></u>

Liabilities

Accounts payable	\$ 14,092
Payroll taxes payable	<u>276</u>
Total liabilities	14,368

Fund Equity

Fund balance - unreserved and undesignated	<u>69,983</u>
Total liabilities and fund equity	<u><u>\$ 84,351</u></u>

The notes to the financial statements are an integral part of this statement.

**Alexandria City Marshal
General Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance**

for the year ended September 30, 1997

Revenues:	\$ 119,080
Court costs	977
Other revenue	7,752
Interest	<u>127,809</u>
Total revenues	
Expenditures:	
Current:	17,060
Advertising	10,573
Auto operating costs	3,910
Capital outlay	655
Civic programs	9,507
Community service	2,116
Computer expense	2,335
Dues	751
Gifts	420
Insurance	10,657
Legal and professional	270
Meals	8,583
Office supplies	1,500
Parking lot lease	507
Payroll taxes	1,197
Postage	712
Repairs and maintenance	40,385
Salaries	5,226
Seminars	1,234
Supplies	2,348
Telephone	415
Training	10,833
Travel	9,153
Uniform expense	<u>140,347</u>
Total expenditures	<u>(12,538)</u>
Excess of revenues over expenditures	82,521
Fund balance, October 1	<u>\$ 69,983</u>
Fund balance, September 30	<u><u>69,983</u></u>

The notes to the financial statements are an integral part of this statement.

SPECIAL REVENUE FUND

DWI Administration Fund - to account for the receipt and use of collections of court costs from DWI (driving while intoxicated) cases. These collections are dedicated to the administration of probation for DWI offenders.

**Alexandria City Marshal
Special Revenue - DWI Administration Fund
Balance Sheet**

September 30, 1997

Assets

Cash	\$ 5,690
Court costs receivable	400
	<hr/>
Total assets	\$ 6,090

Liabilities

Accounts payable	\$ 200
Payroll taxes payable	5
Due to other funds	685
	<hr/>
Total liabilities	890

Fund Equity

Fund balance - unreserved and undesignated	5,200
	<hr/>
Total liabilities and fund equity	\$ 6,090

The notes to the financial statements are an integral part of this statement.

Alexandria City Marshal
Special Revenue - DWI Administration Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance

for the year ended September 30, 1997

Revenues:

Court costs	<u>\$ 5,850</u>
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Expenditures:

Current:

Salaries	10,200
Office supplies	402
Retirement	630
Payroll taxes	<u>283</u>

Total current expenditures	<u>11,515</u>
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Excess of revenues over (under) expenditures	(5,665)
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Fund balance, October 1	<u>10,865</u>
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Fund balance, September 30	<u><u>\$ 5,200</u></u>
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The notes to the financial statements are an integral part of this statement.

AGENCY FUND

Cash Bond Fund - To account for the collection and ultimate disposition of bonds posted by citizens who have been issued citations for traffic violations or arrested for criminal offenses. Bonds posted by the violators are held until their cases are heard in Alexandria City Court. At that time, the bonds for persons convicted of violations are distributed to various agencies. If the person posting the bond is found to be not guilty, the bond is refunded.

**Alexandria City Marshal
Agency Fund - Cash Bond Fund
Balance Sheet**

September 30, 1997

Assets

Cash	<u>\$ 39,680</u>
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Liabilities

Bonds held for future disposition	\$ 36,099
Due to other funds	<u>3,581</u>
Total liabilities	<u>\$ 39,680</u>

The notes to the financial statements are an integral part of this statement

**Alexandria City Marshal
Agency Fund - Cash Bond Fund
Statement of Changes in Assets and Liabilities**

For the year ended September 30, 1997

	<u>Balance</u> <u>09/30/96</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>09/30/97</u>
<u>Assets</u>				
Cash	<u>\$ 38,010</u>	<u>\$ 1,174,757</u>	<u>\$ 1,173,087</u>	<u>\$ 39,680</u>
Liabilities				
Due to general fund	\$ 6,024	\$ 8,061	\$ 10,504	\$ 3,581
Bonds held for future disposition	<u>31,986</u>	<u>107,459</u>	<u>103,346</u>	<u>36,099</u>
Total liabilities	<u>\$ 38,010</u>	<u>\$ 115,520</u>	<u>\$ 113,850</u>	<u>\$ 39,680</u>

The notes to the financial statements are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in governmental-type operations.

**Alexandria City Marshal
Statement of General Fixed Assets**

September 30, 1997

General Fixed Assets, at cost:

Equipment	\$ 106,866
Vehicles	<u>33,705</u>
	<u><u>\$ 140,571</u></u>

Investment in General Fixed Assets:

General fund	\$ 123,269
DWI administration fund	<u>17,302</u>
	<u><u>\$ 140,571</u></u>

The notes to the financial statements are an integral part of this statement.



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Independent Auditors' Report on Internal Control Structure Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance With Government Auditing Standards

To the Honorable James R. Byrd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Marshal, Alexandria, Louisiana, as of and for the year ended September 30, 1997, and have issued our report thereon dated January 12, 1998.

We have 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 Alexandria 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 general purpose 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 Alexandria City Marshal, for the year ended September 30, 1997, 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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.

These findings are as follows:

Reportable condition: During the cash disbursements testing it was noted that the Marshal is not retaining all invoices for certain expenses, such as office supplies, and is only retaining the statement for supporting documentation. The statement only provides an invoice number and total purchase amount and does not provide information as to specific items purchased.

Recommendation: Keep all invoices and attach to statement when received. This will provide better documentation to ensure that all expenses are properly classified and reported. Review statement and invoices carefully to avoid duplication of payments.

Management response: Marshal will keep all invoices on purchases and review statements and invoices before authorizing payment.

Reportable Condition We reviewed eighty-eight cash disbursements of which seven of those disbursements had no supporting documentation.


Recommendation. Supporting documentation for all cash disbursements should be kept on file .

Management Response: The Marshal will keep detail supporting documentation on all cash disbursements.

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 none of the reportable conditions described above is a material weakness.

This report is intended for the information of the management of Alexandria City Marshal. However, this report is a matter of public record, and its distribution is not limited.


OESTRIECHER & COMPANY
Certified Public Accountants

January 12, 1998



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**Independent Auditors' Report on Compliance
Based on an Audit of General Purpose or Basic
Financial Statements Performed in Accordance With
Government Auditing Standards**

The Honorable James R. Byrd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Marshal, as of and for the year ended September 30, 1997, and have issued our report thereon dated January 12, 1998.

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 and contracts applicable to Alexandria City Marshal is the responsibility of Alexandria City Marshal's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement we performed tests of Alexandria City Marshal's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.



This report is intended for the information of the management of Alexandria City Marshal. However, this report is a matter of public record and its distribution is not limited.


OESTRIECHER & COMPANY
Certified Public Accountants

January 12, 1998