

OFFICIAL
FILE COPY

DO NOT SEND OUT

RECEIVED

98 AUG -9 AM 9:47

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

COMPILED FINANCIAL STATEMENTS
CITY MARSHAL OF SLIDELL
Slidell, Louisiana
December 31, 1998

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 AUG 11 1998

TABLE OF CONTENTS

Independent Accountants' Compilation Report	Page 1
General Purpose Financial Statements:	
Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues and Expenditures and Changes in fund Balance - General Fund	3
Statement of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	4
Louisiana Attestation Questionnaire	5
Independent Accountants' Report on Applying Agreed-Upon Procedures	7

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FRANK L. GOINS
CERTIFIED PUBLIC ACCOUNTANT
P. O. Box 622
SLIDELL, LA 70459
(504) 643-5742

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

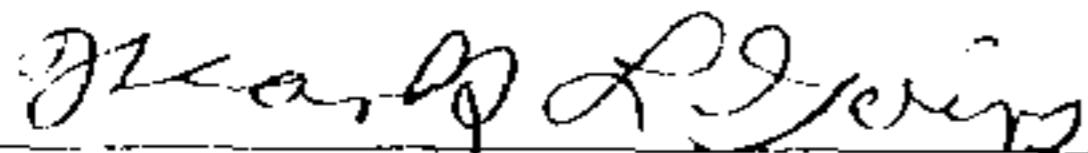
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**J. Russell Camp - Marshal
City Marshal of Slidell
Slidell, Louisiana**

I have compiled the accompanying general purpose financial statements of the City Marshal of Slidell, as of, and for the year, ended December 31, 1998, as listed in the foregoing table of contents, in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The management has elected to omit substantially all financial statement disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements they might influence the users conclusions about the City Marshal's accompanying general purpose financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



FRANK L. GOINS
Certified Public Accountant
August 3, 1999

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
CITY MARSHAL OF SLIDELL
 Slidell, Louisiana
 December 31, 1998

	GOVERNMENTAL FUND TYPES GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTAL MEMORANDUM ONLY
ASSETS			
Cash in bank:			
Demand deposits	\$ 9,171	\$ 0	\$ 9,171
Accounts receivable	6,998	0	6,998
Property and equipment	0	20,300	20,300
TOTAL ASSETS	\$ 16,169	\$ 20,300	\$ 36,469
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 528	\$ 0	\$ 528
Accrued payroll taxes	572	0	572
Deferred compensation withheld	555	0	555
TOTAL LIABILITIES	\$ 1,655	\$ 0	\$ 1,655
FUND EQUITY			
Investments in general fixed assets	\$ 0	\$ 20,300	\$ 20,300
Fund balance	14,514	0	14,514
TOTAL FUND EQUITY	\$ 14,514	\$ 20,300	\$ 34,814
TOTAL LIABILITIES AND FUND EQUITY	\$ 16,169	\$ 20,300	\$ 36,469

See accountants compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
CITY MARSHAL OF SLIDELL
Slidell, Louisiana
Year Ended December 31, 1998**

REVENUES:

Current revenues:		
Fees from City Court of Slidell	\$	74,501
Revenues from City of Slidell		48,058
Revenues from Sheriff's office		10,500
Fingerprint fees		3,231
Miscellaneous revenues		1,860
TOTAL REVENUES	\$	<u>138,150</u>

EXPENDITURES:

Current operating expenditures:		
Salaries and related benefits:		
Salaries	\$	67,834
Payroll taxes		2,325
Health insurance		6,759
Deferred compensation plan		4,122
Contractual services:		
Telephone		6,635
Automobile expenditures		9,738
Professional fees		1,820
Insurance		2,021
Dues and subscriptions		800
Contract labor		13,049
Materials and supplies:		
Office supplies		6,747
Computer supplies		3,505
Other:		
Miscellaneous		396
TOTAL EXPENDITURES	\$	<u>125,751</u>

Excess of revenues over expenditures	\$	12,399
Fund balance at beginning of year		<u>2,115</u>
Fund balance at end of year	\$	<u>14,514</u>

See accountants' compilation report.

STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
CITY MARSHAL OF SLIDELL
 Slidell, Louisiana
 December 31, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Current revenues:			
Fees from City Court of Slidell	\$ 71,000	\$ 74,501	\$ 3,501
Revenues from City of Slidell	47,500	48,058	558
Fees from Sheriff's office	10500	10500	0
Fingerprint fees	2,500	3,231	
Miscellaneous	0	1,860	1,860
TOTAL REVENUES	\$ 131,500	\$ 138,150	\$ 6,650
EXPENDITURES:			
Current operating expenditures:			
Salaries and related benefits:			
Salaries	\$ 70,000	\$ 67,834	\$ 2,166
Payroll taxes	4,550	2,325	2,225
Health insurance	7,000	6,759	241
Deferred compensation plan	4,000	4,122	(122)
Contractual services:			
Telephone	5,000	6,635	(1,635)
Automobile expenditures	9,000	9,738	(738)
Professional fees	3,000	1,820	1,180
Insurance	2,500	2,021	479
Dues and subscriptions	500	800	(300)
Contract Labor	12,000	13,049	(1,049)
Materials and supplies:			
Office supplies	8,900	6,747	2,153
Computer supplies	0	3,505	
Other:			
Miscellaneous	1,500	396	1,104
TOTAL EXPENDITURES	\$ 127,950	\$ 125,751	\$ 2,199
Excess of revenues over expenditures	\$ 3,550	\$ 12,399	\$ 8,849
Fund balance at beginning of year	2,115	2,115	0
Fund balance at end of year	<u>\$ 5,665</u>	<u>\$ 14,514</u>	<u>\$ 8,849</u>

See accountants' compilation report.

**CITY MARSHAL - SLIDELL
501 BOUSCAREN ST.
SLIDELL, LA. 70458**

LOUISIANA ATTESTATION QUESTIONNAIRE

March 5, 1999

FRANK L. GOINS
Certified Public Accountant
P. O. Box 622
Slidell, Louisiana 70459

In connection with your compilation of our financial statements as of December 31, 1998 and 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 April 30, 1999.

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 39:43.

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 44:38.

Yes (✓) No ()

**CITY MARSHAL - SLIDELL
501 BOUSCAREN ST.
SLIDELL, LA. 70458**

March 5, 1999

FRANK L. GOINS
Certified Public Accountant

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

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.

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, or have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 14 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes (✓) No ()

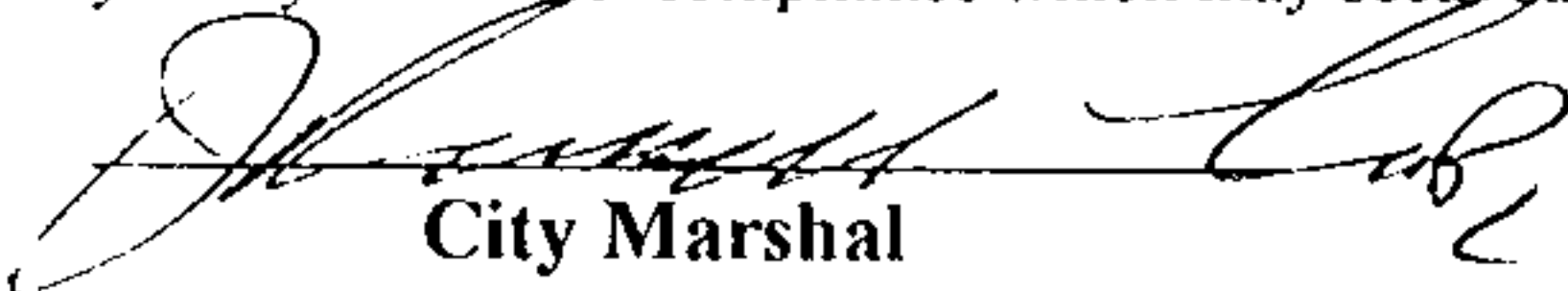
Advances and Bonuses:

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.


City Marshal

March 6, 1999
Date

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FRANK L. GOINS
CERTIFIED PUBLIC ACCOUNTANT
P. O. Box 622
SLIDELL, LA 70459
(504) 643-5742

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

**J. RUSSELL CAMP - MARSHAL
CITY MARSHAL OF SLIDELL
SLIDELL, LOUISIANA**

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the City Marshal of Slidell and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Marshal's compliance with certain laws and regulations during the year ended December 31, 1998 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, I 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 purposes.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES:

2. Obtain from management a list of the immediate family members of the City Marshal as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of the City Marshal and employees, as well as their immediate families.

Management provided me with the required list.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon procedures (3) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING:

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

J. Russell Camp - Marshal
CITY MARSHAL OF SLIDELL
SLIDELL, LOUISIANA

6. Trace the budget adoption and amendments to the minute book.

The City Marshal's office is composed of only one elected official. There is no oversight board or committee, thus, there were no public meeting or minutes of meetings. The budget was adopted on December 11, 1997 and was signed and dated by the City Marshal. There were no amendments to the budget.

7. Compare the revenues and expenditures of the final budget to actual revenue and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

I compared the revenue and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING:

8. Determine if management has had the financial statements audited or compiled in accordance with LSA-RS 24:513:

State law requires that the compiled financial statements be completed and issued within six months of the close of the entity's fiscal year. The financial statements could not be compiled and issued by the required completion date due. This is discussed in more detail in the management letter.

MEETINGS:

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:12 (the open meeting law).

As explained in item 6, the City Marshal's office is composed of only one elected official. There is no oversight board or committee, thus there were no public meeting or minutes.

DEBT:

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

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES:

11. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

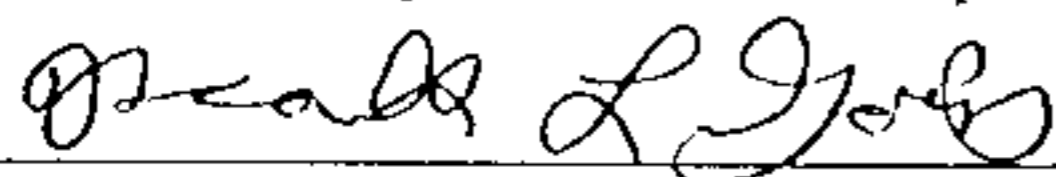
I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advance, or gifts.

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

J. Russell Camp - Marshal
CITY MARSHAL OF SLIDELL
SLIDELL, LOUISIANA

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I 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 management of the City Marshal of Slidell and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and their purposes. However, this report is a matter of public record and its distribution is not limited.



FRANK L. GOINS
Certified Public Accountant

August 3, 1999

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

FRANK L. GOINS
CERTIFIED PUBLIC ACCOUNTANT
P. O. Box 622
SLIDELL, LA 70459
(504) 643-5742

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MANAGEMENT LETTER

August 6, 1999

Honorable Russell Camp
Slidell City Marshal
501 Bouscaren Street
Slidell, Louisiana 70459

Dear Russell Camp:

I want to thank you and your staff for your cooperation during the period required to compile your financial statements as of and for the year ended December 31, 1998.

As you know, the financial statements and report are required to be completed by June 30, 1999 for the year ended December 31, 1998. This was not done and you are in noncompliance with the law.

Management's Response

In 1998, a new courtroom and offices were built. During the move, some of the files were stored in with the records of the Slidell City Court by mistake. As a result, all of the necessary files could not be located until approximately the third week in July, 1999. This is a one time incident and will certainly not happen again. The missing files delayed the completion of the engagement.

If you have any questions, please call me.

Sincerely,


Frank L. Goins, CPA