

**City of Jeanerette**

Jeanerette, Louisiana

Independent Accountants' Report  
On Applying Agreed-Upon Procedures-  
Fiscal Administration Plan

Year Ended June 30, 2023

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Carol Bourgeois, Mayor  
and City of Jeanerette  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Fiscal Administrator Final Report and Plan Agreed-Upon Procedures (AUPs) for the fiscal period July 1, 2022 through June 30, 2023. City of Jeanerette's management is responsible for the compliance areas identified in the AUPs.

City of Jeanerette has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating management's assertions about City of Jeanerette's compliance with the Fiscal Administrator Final Report and Plan Agreed-Upon Procedure. Additionally, the Legislative Auditor, State of Louisiana, has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### ***Financial Management Plan***

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- 1) Continue to retain qualified personnel to perform the financial and accounting activities of the City to include accounts payable, accounts receivable, payroll, record-keeping, and collections.

*No exceptions were noted.*

- 2) Continue to use an external accountant to assist with bank reconciliations, review of entries to the accounting system, financial statement preparation, and general financial assistance.

*No exceptions were noted.*

- 3) Continue to prepare and amend budgets in accordance with the Local Government Budget Act and monitor financial activity each month to ensure that revenue and expenses are within budgeted levels.

*No exceptions were noted.*

- 4) Use the budget as an operating tool to control financial activities. Make operating adjustments as necessary to maintain financial stability.

*No exceptions were noted.*

- 5) Monitor general fund revenue closely due to recent reductions in sales tax collections. While budget cuts do not appear necessary in the 2021 fiscal year, the 2023 fiscal year budget may have to consider the possibility of reduced revenue in the general fund.

*No exceptions were noted.*

- 6) Continue to ensure that all transactions are authorized by the mayor and in accordance with budgetary authorization, laws, and regulations.

*No exceptions were noted.*

- 7) Present financial statement each month to the Finance Committee and the Board of Aldermen that show budget to actual comparisons. Explain any variances that may show that actual revenue or expenses are not within the budgeted levels.

*No exceptions were noted.*

- 8) Use the written procedural guidelines (Money Processing Manual, Payroll Manual, Purchasing Manual, Utility Financial Management Manual, and Personnel Manual) that were prepared for the town for all financial and operational activities.

*No exceptions were noted.*

- 9) Continue to engage an audit firm in a timely manner to complete audits in accordance with state laws.

*No exceptions were noted.*

### ***Revenue Plan***

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- 1) Continue to monitor general fund revenue each month and make any necessary adjustments should revenue fall short of projections.

*No exceptions were noted.*

- 2) Continue to monitor actual billings and collections for water, sewer, and garbage services to ensure that revenue is generated as budgeted for operation, maintenance, and replacement reserves. If revenue is not meeting budgeted levels or if expenses are increasing beyond budgeted levels, use the guidance in the Utility Financial Management Manual to calculate rates to generate the revenue needed. Make rate adjustments and/or expense adjustments as necessary.

*No exceptions were noted.*

- 3) Continue to work with water and sewer system operator to determine operating needs for the water and sewer systems.

*No exceptions were noted.*

- 4) Continue to monitor garbage revenue and expenses and make changes to garbage rates if necessary. Prior to the current garbage contract with Waste Connections expiring on May 1, 2022, explore options for waste disposal that will provide the most effective and efficient means of providing garbage services for the City of Jeanerette.

*No exceptions were noted.*

- 5) Continue to pursue the collection of property taxes to include the acquisition and disposal of adjudicated properties as allowed by state law.

*No exceptions were noted.*

### ***Operational Plan***

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- 1) Continue to use the services of competent and qualified water and sewer system personnel. It is important to remember that the water and sewer systems of the city had not been properly operated or maintained in prior years. I believe that a third-party operator is the best solution to ensure that the water and sewer systems are properly operated and maintained by qualified individuals.

*No exceptions were noted.*

- 2) Maintain current authorized staffing levels throughout the remainder of the 2021 fiscal year that ends on June 30, 2021. In preparing the 2023 fiscal year budget, consider whether any adjustments are needed. Any decisions to add staff or increase pay rates must consider the revenue available for these changes. It is also essential that the city maintain competent and qualified personnel in all areas of operation.

*No exceptions were noted.*

We were engaged by City of Jeanerette to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on management's financial records and compliance with applicable laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City of Jeanerette and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of City of Jeanerette and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
December 28, 2023