

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Annual Financial Statements

June 30, 2015

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal Newton
P.O. Box 506
Springhill, LA 71075

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Ward 2 Marshal of Webster Parish, a component unit of the City of Springhill, Louisiana, as of and for the year ended June 30, 2015, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Ward 2 Marshal of Webster Parish. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Ward 2 Marshal of Webster Parish is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

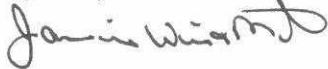
Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The Ward 2 Marshal of Webster Parish has not presented management's discussion and analysis information that the Government Accounting Standards Board has determined is required to supplement, although not required to part of, the basic financial statements.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The other supplemental schedules are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any form of assurance on the supplementary information. In accordance with the Louisiana

Governmental Audit Guide and the provisions of state law, we have issued a report dated December 23, 2015, on the results of our agreed-upon procedures.



Minden, LA
December 23, 2015

BASIC FINANCIAL STATEMENTS

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Statement of Net Position
June 30, 2015

	Governmental Fund Type	
	Special Revenue Fund	
ASSETS		
Cash	\$ 10,890	
Total assets	10,890	
LIABILITIES		
Liabilities:		
Accounts, salaries, and other payables	1,767	
Total liabilities	1,767	
NET POSITION		
Unrestricted	9,123	
Total net position	\$ 9,123	

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Statement of Activities
For the year ended June 30, 2015

	<u>Governmental Activities:</u> Net (Expense)/ Revenue
Governmental activities:	
Expenses:	
Judicial	
Salaries, Fees Paid and Benefits	\$ 78,939
Office Expenses	488
All other	<u>3,714</u>
Total Expenses	83,141
 Program Revenues:	
Court Costs and Fees	31,858
Operating Grants and Contributions	59,181
Other financing sources (uses)	
Transfers	<u>-</u>
Total Program Revenues	<u>91,039</u>
Net Program Revenues (Expenses)	7,898
Net position - beginning	<u>1,225</u>
Net position - ending	<u><u>\$ 9,123</u></u>

See accompanying notes and independent accountants' review report.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Balance Sheet - Governmental Fund
June 30, 2015

	<u>Special Revenue Fund</u>
ASSETS	
Cash and cash equivalents	\$ 10,890
Total assets	<u>10,890</u>
LIABILITIES & FUND EQUITY	
Liabilities:	
Accounts payable	\$ 1,767
Total liabilities	<u>1,767</u>
Fund Equity:	
Fund Balance	
Unassigned	<u>9,123</u>
Total fund equity	<u>9,123</u>
Total liabilities and fund equity	<u>\$ 10,890</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2015

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 9,123
Net Position of Governmental Activities (Statement A)	<u>\$ 9,123</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2015

	Special Revenue Fund
Revenues:	
Civil Fees	\$ 31,858
Intergovernmental - On-Behalf Receipts	59,181
Total revenues	<u>91,039</u>
 Expenditures:	
Salaries, Fees Paid and Benefits	78,939
Supplies, Postage & Telephone	488
All other	3,714
Total expenditures	<u>83,141</u>
 Excess of revenues over expenditures	 7,898
 Other Financing Sources (Uses):	
Transfers in	<u>-</u>
Total other financing sources and uses	<u>-</u>
 Net change in fund balance	 7,898
 Fund balance at beginning of year	 <u>1,225</u>
Fund balance at end of year	<u>\$ 9,123</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities
For the Years Ended June 30, 2015

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 7,898
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 7,898</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
Combining Statement of Fiduciary Net Position
June 30, 2015

	<u>Garnishment Fund</u>
ASSETS	
Cash	\$ <u>6,682</u>
TOTAL ASSETS	<u>6,682</u>
LIABILITIES	
Due to others	<u>6,682</u>
TOTAL LIABILITIES	<u>\$ 6,682</u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
 Fiduciary Fund Type-Agency Funds
 Statement of Changes in Fiduciary Net Position
 June 30, 2015

	<u>Garnishment Fund</u>
Additions:	
Interest Earned	\$ 14
Garnishments received - net of refunds	<u>126,050</u>
Total additions	<u>126,064</u>
Deductions:	
Costs and fees to others	11,617
Court Fees	31,578
Garnishments paid - net of fees	76,436
Other	<u>4,287</u>
Total deductions	<u>123,918</u>
Income (Loss) before tranfers:	2,146
Transfers out	<u>-</u>
Change in net position	2,146
Net position - beginning of year	<u>4,536</u>
Net position - end of year	<u><u>\$ 6,682</u></u>

See accompanying notes and independent accountants' review report.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

Note 1- Summary of Significant Accounting Policies

The Special Revenue Fund of the Ward 2 Marshal of Webster Parish (the "Marshal") was created to account for revenues received from carrying out the mandates of the Springhill City Court.

The accounting and reporting policies of the Ward 2 Marshal of Webster Parish conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517.

A. Financial Reporting Entity

For reporting purposes, the City of Springhill, Louisiana, serves as the financial reporting entity for both the municipality (City of Springhill) and for the Springhill City Court System. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor and City Council of the City of Springhill), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the 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 (GASB) Statement No.14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Springhill for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City governing authority (Mayor and City Council) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City and the potential component unit.
4. Imposition of will by the City on the potential component unit.
5. Financial benefit/burden relationship between the City and the potential component unit.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

City Management has elected not to include the Ward 2 Marshal of Webster Parish in the financial statements of the City of Springhill. The funds of the Ward 2 Marshal of Webster Parish will be presented in separate financial statements for the year ended June 30, 2015.

B. Basis of Presentation

Basic Financial Statements - Government-Wide Statements

The Marshal's basic financial statements include both government-wide (reporting the Marshal as a whole) and fund financial statements (reporting the Marshal's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. There were no activities of the Marshal categorized as a business type activity.

In the government-wide Statement of Net Assets, the governmental activity column is presented on a consolidated basis.

The government-wide Statement of Activities reports both the gross and net cost of the Marshal's function. The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (interest and investment earnings, etc).

The Marshal does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net assets resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the Marshal are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

The Marshal uses the following fund types:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Marshal:

- 1) The Special Revenue Fund is the general operating fund of the Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.
- 2) The Garnishment Fund is a fiduciary fund used to keep track monies received on behalf of other agencies that are then paid out to those agencies.

As of June 30, 2015, these were the only funds of the Ward 2 Marshal of Webster Parish.

C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Revenues of the Marshal consist principally of fines and fees for services relating to court filings. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

2. Modified Accrual

The governmental funds financial statements are presented on 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 that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Depreciation is not recognized in the Governmental Fund Financial Statements.

D. Capital Assets

Capital assets are reported in the government-wide financial statements at historical cost. Additions, improvements or other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on a straight line basis over the following estimated useful lives:

Vehicles	5 years
Computer equipment	5 years
Office furniture and equipment Office	5 to 10 years
Improvements	20 years

As of June 30, 2015, the Springhill Ward Marshal had no capital assets.

E. Budgets and Budgetary Accounting

The final budget for the Special Revenue Fund for the Marshal, prepared on the cash basis of accounting, was adopted by the Marshal on July 1, 2014, for the fiscal year ended June 30, 2015.

F. Accumulated Unpaid Vacation and Sick Pay

The Ward 2 Marshal of Webster Parish does not have a formal vacation or sick leave policy.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 differ from those estimates.

H. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. At June 30, 2015, the Marshal had no outstanding debt.

Note 2 - Deposits and Investments

For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit with maturities of 90 days or less. Investments include certificates of deposit with maturities over 90 days. Under state law the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Marshal may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2015 the carrying amount of the Marshal's Cash and Cash Equivalents and Investments totaled \$17,572, and bank balances of \$17,572, respectively. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The cash and cash equivalents were secured by FDIC by \$250,000 at June 30, 2015.

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Financial Statements
As of and for the year ended June 30, 2015

Note 3 - Retirement Commitments

The Ward 2 Marshal of Webster Parish participates in the Municipal Employees Retirement System. Contributions to the system are made by the employee, the City of Springhill, and the Webster Parish Police Jury. The Marshal's salary is paid by the City of Springhill, the Webster Parish Police Jury, and the Springhill City Court therefore no contributions are required from the Ward Marshal's office.

Note 4 – On-Behalf Payments for Benefits

The Marshal follows Government Accounting Standards Board Statement No. 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance." This standard requires the Marshal to report in the financial statements on-behalf fringe benefit payments made by the State of Louisiana, City of Springhill and the Webster Parish Police Jury.

The Marshal is not legally responsible for these benefits. Therefore, the basis for recognizing the revenue and expenditure payments is the actual payments for salaries and employee benefits made by each of the entities.

For the fiscal year ended June 30, 2015, payments from the State of Louisiana, City of Springhill, the Springhill City Court, and the Webster Parish Police Jury amounted to \$59,181.

Note 5 – Subsequent Events

Subsequent events have been evaluated through the date of the report which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

SPRINGHILL WARD MARSHAL
Springhill, Louisiana

Governmental Fund Types
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the Year Ended June 30, 2015

	Special Revenue Fund			
	Budgeted Amounts		Cash	Variance with
	Original	Final	Basis Actual	Final Budget Over (Under)
Revenues				
Civil Fees	\$ 28,500	\$ 28,500	\$ 31,858	\$ 3,358
Intergovernmental	<u>62,400</u>	<u>62,400</u>	<u>59,181</u>	<u>(3,219)</u>
 Total Revenues	 <u>90,900</u>	 <u>90,900</u>	 <u>91,039</u>	 <u>139</u>
 Expenditures				
Marshal's Fees of Office	62,400	62,400	59,181	3,219
Deputies & Clerical	28,000	28,000	22,490	5,510
Office Expense	500	500	256	244
Accounting and Reporting	3,050	3,050	1,336	1,714
All Other	<u>1,050</u>	<u>1,050</u>	<u>155</u>	<u>895</u>
 Total Expenditures	 <u>95,000</u>	 <u>95,000</u>	 <u>83,418</u>	 <u>11,582</u>
 Excess (Deficiency) Revenues over Expenditures	 (4,100)	 (4,100)	 7,621	 11,721
 Other Financing Sources (Uses)				
Operating transfers in	<u>4,100</u>	<u>4,100</u>	<u>-</u>	<u>4,100</u>
 Net change in fund balance	 -	 -	 7,621	 15,821
 Cash balance at beginning of year	 <u>3,202</u>	 <u>3,202</u>	 <u>3,269</u>	 <u>(67)</u>
 Cash balance at end of year	 <u>\$ 3,202</u>	 <u>\$ 3,202</u>	 <u>\$ 10,890</u>	 <u>\$ (7,688)</u>

See independent accountants' review report.

OTHER REPORTS

WARD 2 MARSHAL OF WEBSTER PARISH
SPRINGHILL, LA
Notes to Budgetary Comparison Statements
June 30, 2015

Note 1 – Budget basis

The budget for the special revenue fund is prepared on the cash basis.

JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ward 2 Marshal of Webster Parish
City of Springhill
Marshal Newton
P.O. Box 506
Springhill, LA 71075

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Ward 2 Marshal of Webster Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the year ended June 30, 2015, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we 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 purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenses in an amount or of a nature that would require them to undergo the bid process.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (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 procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with the budget for the fiscal year ended June 30, 2015.

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

The Ward 2 Marshal of Webster Parish has no board and does not have meetings. The Marshal is not subject to the open meetings law, therefore there are no minutes.

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

Actual expenditures exceeded the 5% variance for the budgeted amount for fiscal year ended June 30, 2015. The Ward Marshal is a special revenue fund of the City of Springhill, LA. Revised Statute 39:1311 exempts amendments to special revenue funds if less than \$500,000.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee;

No invoices were found for the 6 disbursements selected; however, they were agreed to other supporting documents for the proper amount and payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account;
and

All six payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

No approval other than check signatures noted. Expenditures seemed appropriate.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Because the Ward 2 Marshal of Webster Parish has no board, no meetings are conducted. The Marshal is not subject to the open meetings law.

Debt

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

We examined all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

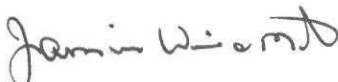
Advances and Bonuses

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

No payments noted to employees.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we 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 Ward 2 Marshal of Webster Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minden, Louisiana
December 23, 2015

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

8/10/14 (Date Transmitted)

Jamieson, Wise, & Martin APAC

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 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 regulations 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 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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 R.S. 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28. *No meetings*

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, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

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, R.S. 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 that may occur subsequent to the issuance of your report.

<u>Jay F Burford</u>	Secretary	<u>8-10-2015</u>	Date
<u>Jay F Burford</u>	Treasurer	<u>8-10-2015</u>	Date
<u>Wayne Keen</u>	President	<u>8-10-2015</u>	Date

OTHER SUPPLEMENTAL SCHEDULES

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Schedule of Compensation Paid Board Members
As of and for the year ended June 30, 2015

The Ward 2 Marshal of Webster Parish has no board. Therefore, no compensation was paid.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA
Springhill, Louisiana**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2015

Agency Head: Wayne Newton, Marshal

On-Behalf Payments received from	
Webster Parish Police Jury	\$ 16,000.00
Springhill City Court	26,068.75
City of Springhill	<u>17,112.00</u>
 Total Compensation, Benefits and Other Payments	 <u>\$59,180.75</u>

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Summary Schedule of Prior Year Findings
As of and for the year ended June 30, 2015

2014-1 Documentation of expenditures

Criteria – Proper Documentation should be maintained for all expenditures

Effect – Ward 2 Marshal could not locate backup documentation for 3 expenditures tested. Without proper documentation opportunity for miscoding and payment for unauthorized expenses are possible.

Cause – Boxes of documents/invoices for prior years were put in a storage room so it was difficult to locate the documentation.

Recommendation – All documentation for expenses should be placed in monthly folders maintained with general ledgers.

MANAGEMENT RESPONSE

Management is aware of need to maintain proper documentation. Management will maintain the current files in a readily available place until the yearly reporting requirements are met.

**WARD 2 MARSHAL OF WEBSTER PARISH
CITY OF SPRINGHILL, LOUISIANA**
Springhill, Louisiana

Current Year Findings
As of and for the year ended June 30, 2015

There were no findings for the year ended June 30, 2015.