

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Financial Report
For the Year Ended December 31, 2010**

Royce T. Scimemi, CPA, APAC
Oberlin, LA 70655

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana**

Financial Report for Year Ended December 31, 2010

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ACCOUNTANTS' COMPILATION REPORT

Honorable Joseph Locket, Sr.
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana 70655

August 5, 2013

We have compiled the accompanying financial statements of the governmental activities of the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish (Marshal), a component unit of the Allen Parish Police Jury, as of December 31, 2010, and for the year then ended, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management of the Marshal's office 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 compilation on accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management of the Marshal in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected not to implement the financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis and the general fund budgetary comparison schedule that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish.

Royce T. Scimemi, CPA, APAC

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BASIC FINANCIAL STATEMENTS

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

MAJOR FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2010

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ -
Receivables	
Intergovernmental	<u>5,448</u>
Total current assets	5,448
TOTAL ASSETS	<u><u>5,448</u></u>
LIABILITIES	
Bank overdraft	955
Accounts payable	1,571
Accrued liabilities	<u>8,593</u>
Total current liabilities	11,119
TOTAL LIABILITIES	<u><u>11,119</u></u>
FUND EQUITY	
Fund Balance	
Unassigned (Deficit)	<u>(5,671)</u>
TOTAL FUND BALANCE	<u><u>(5,671)</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$ 5,448</u></u>

See Accountants' Compilation Report.

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
Year Ended December 31, 2010**

	General Fund
REVENUES	
Marshal fees	\$ 70,426
Fees from civil suits	32,782
Intergovernmental	<u>37,921</u>
Total revenues	141,129
EXPENDITURES	
General Government	
Advertising	203
Automobile	18,558
Dues and subscriptions	1,070
Equipment rental	289
Fees to litigants	33,026
Insurance	4,248
Marshal's fees	2,190
Office	1,447
Payroll taxes	4,140
Postage	771
Professional fees	850
Repairs and maintenance	812
Retirement	2,327
Salaries and wages	53,665
Supplies	2,884
Telephone	6,263
Travel	900
Uniforms	1,370
Capital outlay	36,837
Debt Service:	
Interest	1,678
Principal	<u>7,842</u>
Total expenditures	<u>181,370</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (40,241)
 Other financing source:	
Proceeds from capital lease	<u>34,469</u>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	 (5,772)
 FUND BALANCE – BEGINNING	 <u>101</u>
FUND BALANCE – ENDING	\$ <u><u>(5,671)</u></u>
See Accountants' Compilation Report.	

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2010

1. Summary of Accountants' Results:

- a) Accountant issued a compilation report on the financial statements.
- b) No reportable conditions in internal control over financial reporting and its operation were disclosed.
- c) Five noncompliances which were material to the financial statements were disclosed.

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Current Year:

Finding 2010 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2010 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2010 2(C) - The Marshal may not have complied with the Public Bid Law, La. R.S. 38:2211-2233.2 when purchasing a vehicle. This is a repeat finding.

Finding 2010 3(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2011.

Finding 2010 4(C) - The Marshal may not have complied with Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2010 5(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.

Prior Year:

Finding 2009 1(C) - The Marshal may not have complied with the Public Bid Law, R.S. 38:2211-2233.2 when purchasing a vehicle.

3. Findings and Questioned Costs for Federal Awards

N/A

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Corrective Action Plan
For the Year Ended December 31, 2010**

Current Year Findings:

Finding 2010 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2010 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2010 2(C) - The Marshal may not have complied with the Public Bid Law, La. R.S. 38:2211-2233.2 when purchasing a vehicle. This is a repeat finding.

Finding 2010 3(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2011.

Finding 2010 4(C) - The Marshal may not have complied with the Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2010 5(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.

Planned Corrective Action:

Marshal Chad Doyle resigned in 2011 and was ordered by the Thirty-Third Judicial District Court to pay restitution. This was paid in early 2013.

Finding 2010 1(C) - The Marshal is now aware of the requirements of, and will comply with, the Louisiana Local Governmental Budget Act by adopting a 2013 budget as soon as possible. The Marshal will also adopt a 2014 budget before December 15, 2013 and present budgetary comparison schedules as required in the future.

Finding 2010 2(C) - The Marshal is now aware of the requirements of the Public Bid Law will make all future acquisitions in compliance with the Public Bid Law.

Finding 2010 3(C) - The Marshal is now aware of La. R.S. 24:514 and will ensure that the required annual compiled financial statements will be submitted timely.

Finding 2010 4(C) - The Marshal is now aware of Article 7 Section 14 of the Louisiana Constitution regarding the use of public money and will comply in the future.

Finding 2010 5(C) - The Marshal is now aware of the Public Records Law, La. R.S. 44:1, and will comply with it in the future.

Prior Year Findings:

Finding 2009 1(C) - The Marshal did not comply with the Public Bid Law, R.S. 38:2211-2233.2 when purchasing a vehicle.



Joseph Locket, Sr.

Ward 5 Marshal of Allen Parish

Title

8-5-13

Date