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**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA**
Minden, Louisiana

Annual Financial Statements

DECEMBER 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8/22/07

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

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ACCOUNTANTS' REPORT

The Honorable Jack R. Shelley
Minden Ward Marshal
City of Minden, Louisiana
Minden, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Minden Ward Marshal, a component unit of the City of Minden, Louisiana, as of and for the year ended December 31, 2006, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Minden Ward Marshal.

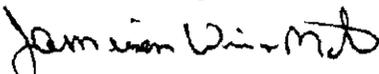
A review consists principally of inquiries of Minden Ward Marshal personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

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 budgetary comparison information on page 17 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 24 through 26 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 other form of assurance on the supplementary information.

Management 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 26, 2007 on the results of our agreed-upon procedures.



Minden, LA
June 26, 2007

BASIC FINANCIAL STATEMENTS

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

Statement of Net Assets
December 31, 2006

	<u>Governmental Fund Type</u>	
	<u>Special Revenue Fund</u>	
ASSETS		
Cash	\$	15,081
Receivables		1,928
Total assets		<u>17,009</u>
LIABILITIES		
Liabilities:		
Accounts, salaries, and other payables		1,324
Total liabilities		<u>1,324</u>
NET ASSETS		
Unrestricted		<u>15,685</u>
Total net assets	\$	<u>15,685</u>

See accountants' report and accompanying notes.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA**
Minden, Louisiana

Statement of Activities
For the year ended December 31, 2006

	Net <u>(Expenses)</u>	Program <u>Revenues</u>	Charges for <u>Services</u>	<u>Governmental Activities:</u> Net (Expense)/ Revenue
Governmental activities:				
General government	\$ (39,375)	\$ 45,352		\$ 5,977
Net assets - beginning				<u>9,708</u>
Net assets - ending				<u>\$ 15,685</u>

See accountants' report and accompanying notes.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA**
Minden, Louisiana

Balance Sheet - Governmental Fund
December 31, 2006

	Special Revenue Fund
ASSETS	
Cash and cash equivalents	\$ 15,081
Accounts Receivable:	
City Court	1,928
Total assets	\$ 17,009
LIABILITIES & FUND EQUITY	
Liabilities:	
Accounts payable	\$ 1,324
Total liabilities	1,324
Fund Equity:	
Fund Balance	
Unreserved / undesignated	15,685
Total fund equity	15,685
Total liabilities and fund equity	\$ 17,009

See accountants' report and accompanying notes.

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Assets
December 31, 2006

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

Fund Balance, Total Governmental Fund (Statement C)	\$	15,685
Net Assets of Governmental Activities (Statement A)	\$	<u>15,685</u>

See accountants' report and accompanying notes.

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended December 31, 2006

	Special Revenue Fund
Revenues:	
Civil Fees	\$ 24,551
Dismissal Fees & Service Sales	261
Criminal Court Costs	<u>20,540</u>
Total revenues	<u>45,352</u>
Expenditures:	
Marshal's Fees	20,462
Deputies & Clerical	13,920
Office Supplies	1,342
Mortgage Costs & Fees	244
Advertising	534
Insurance	565
Accounting	1,600
Drug Awareness	208
Subscriptions	112
Miscellaneous	<u>388</u>
Total expenditures	<u>39,375</u>
Excess of revenues over expenditures	5,977
Fund balance at beginning of year	<u>9,708</u>
Fund balance at end of year	<u>\$ 15,685</u>

See accountants' report and accompanying notes.

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities
For the Year Ended December 31, 2006

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 15,685
Change in Net Assets of Governmental Activities (Statement B)	<u>\$ 15,685</u>

See accountants' report and accompanying notes.

MINDEN WARD MARSHAL
Combining Statement of Fiduciary Net Assets
December 31, 2006

	<u>Garnishment Fund</u>	<u>Seizure, Sale & Disbursement Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ (266)	\$ 1	\$ (265)
Interfund receivable	<u>388</u>	<u>-</u>	<u>388</u>
TOTAL ASSETS	<u>\$ 122</u>	<u>\$ 1</u>	<u>\$ 123</u>
LIABILITIES			
Interfund payable	\$ -	\$ 1	\$ 1
Due to other agencies	<u>122</u>	<u>-</u>	<u>122</u>
TOTAL LIABILITIES	<u>\$ 122</u>	<u>\$ 1</u>	<u>\$ 123</u>

See accountants' report and accompanying notes.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

Notes to Financial Statements
As of and for the year ended December 31, 2006

Note 1- Summary of Significant Accounting Policies

The Special Revenue Fund of the Minden Ward Marshal (the "Marshal") was created to account for revenues received from carrying out the mandates of the Ward 1 Court.

The accounting and reporting policies of the Minden Ward Marshal 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 Minden, Louisiana, serves as the financial reporting entity for both the municipality (City of Minden) and for the Ward 1 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 Minden), (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 Minden 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.

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2006

City Management has elected not to include the Minden Ward Marshal in the financial statements of the City of Minden. The funds of the Minden Ward Marshal will be presented in separate financial statements for the year ended December 31, 2006.

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 (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource 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.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

Notes to Financial Statements
As of and for the year ended December 31, 2006

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.

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.
- 3) The Seizure, Sale and Disbursement Fund is a fiduciary fund used to keep track of monies restricted by the court system that may be returned to the payer or forwarded to the applicable outside agency as the courts determine.

As of December 31, 2006, these were the only funds of the Minden Ward Marshal.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

Notes to Financial Statements
As of and for the year ended December 31, 2006

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.

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 then after 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

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Notes to Financial Statements
As of and for the year ended December 31, 2006

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	5 to 10 years
Office improvements	20 years

As of December 31, 2006, the Minden Ward Marshal had no capital assets.

E. Budgets and Budgetary Accounting

The final budget for the Special Revenue Fund of the Marshal, prepared on the modified accrual basis of accounting by an outside CPA firm employed by the Marshal, was adopted by the Marshal on June 13, 2006, for the fiscal year ended December 31, 2006. All appropriations lapse at year-end.

F. Accumulated Unpaid Vacation and Sick Pay

The Minden Ward Marshal does not have a formal vacation or sick leave policy.

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 December 31, 2006, the Marshal had no outstanding debt.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana**

Notes to Financial Statements
As of and for the year ended December 31, 2006

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 December 31, 2006, the carrying amount of the Marshal's Cash and Cash Equivalents and Investments totaled \$14,816, and bank balances of \$30,131. 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 at December 31, 2006, were secured by \$30,131 of FDIC insurance.

Note 3 - Retirement Commitments

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

REQUIRED SUPPLEMENTAL INFORMATION

MINDEN WARD MARSHAL

Minden, Louisiana

Governmental Fund Types
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the Year Ended December 31, 2006

	<u>Special Revenue Fund</u>			Variance with Final Budget Over (Under)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Revenues				
Civil Fees	23,700	23,700	24,551	851
Dismissal Fees & Service Sales	250	250	261	11
Criminal Court Costs	<u>15,600</u>	<u>15,600</u>	<u>20,540</u>	<u>4,940</u>
Total Revenues	<u>39,550</u>	<u>39,550</u>	<u>45,352</u>	<u>5,802</u>
Expenditures				
Marshal's Fees of Office	19,400	19,400	20,462	(1,062)
Deputies & Clerical	8,800	8,800	13,920	(5,120)
Office Supplies	1,100	1,100	1,342	(242)
Mortgage Costs & Fees	400	400	244	156
Advertising	730	730	534	196
Insurance-Vehicle	250	250	434	(184)
Insurance-Dishonesty Bond	150	150	131	19
Accounting	1,500	1,500	1,600	(100)
Drug Awareness	220	220	208	12
Wrecker Service	170	170	-	170
Subscriptions	60	60	112	(52)
Other	<u>200</u>	<u>200</u>	<u>388</u>	<u>(188)</u>
Total Expenditures	<u>32,980</u>	<u>32,980</u>	<u>39,375</u>	<u>(6,395)</u>
Excess (Deficiency) Revenues over Expenditures	<u>6,570</u>	<u>6,570</u>	<u>5,977</u>	<u>(593)</u>

OTHER REPORTS

JAMIESON, WISE & MARTIN

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Jack R. Shelley
Minden Ward Marshal
City of Minden, Louisiana
Minden, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Minden Ward Marshal 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 December 31, 2006 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 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 \$20,000, or public works exceeding \$100,000, 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 a copy of the original budget for 2006. There were no budget amendments.

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

The Minden Ward Marshal has no board and does not have meetings. He is not subject to the open meetings law, therefore there are no minutes. The budget was prepared by an outside CPA firm and was signed and approved by the Marshal on June 13, 2006.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual amounts. Actual expenditures for the year exceeded budgeted expenses by 16%. However, under GASB 14 the Minden Ward Marshal is considered a component unit of the City of Minden and would be reported as a special revenue fund in the City's financial statements. RS 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;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct 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.

Inspection of the images of the cancelled checks indicated approval from the Marshal for all invoices paid. We considered the signature of the Marshal on the cancelled check as approval of invoices paid.

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 Minden Ward Marshal 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.

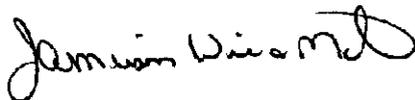
The Minden Ward Marshal has no employees. The deputies and administrative assistant are contract labor and receive 1099's. There were no payments that appeared to be advances or bonuses.

Our prior year report, dated June 23, 2006, did not include any comments or unresolved matters.

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 Minden Ward Marshal 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.

A handwritten signature in cursive script, appearing to read "Jameson Williams".

Minden, Louisiana
June 26, 2007

OTHER SUPPLEMENTAL SCHEDULES

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

_____ (Date Transmitted)

(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 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, 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 39:34.

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 44:36.

Yes No

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 []

N/A

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 LSA-RS 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, 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.

Secretary _____ Date

Treasurer _____ Date

Jack A. Shelby, Marshall

President 6/21/07 Date

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2006

The Minden Ward Marshal has no board. Therefore, no compensation was paid.

**MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA**
Minden, Louisiana

Summary Schedule of Prior Year Findings
As of and for the year ended December 31, 2006

There were no findings for the year ended December 31, 2005.

MINDEN WARD MARSHAL
CITY OF MINDEN, LOUISIANA
Minden, Louisiana

Current Year Findings
As of and for the year ended December 31, 2006

There were no findings for the year ended December 31, 2006.