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**CITY MARSHAL OF SLIDELL
COMPONENT UNIT FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2000**

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 7-18-01

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Skarda & Silva, L.L.P.

Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT

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

We have compiled the accompanying component unit financial statements of the City Marshal of Slidell as of December 31, 2000, and for the year then ended 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.

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

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated June 12, 2001, on the results of our agreed-upon procedures for compliance with laws and regulations.


June 12, 2001

**CITY MARSHAL OF SLIDELL
COMBINED BALANCE SHEET
DECEMBER 31, 2000**

	<u>Governmental Fund Type</u>	<u>Account Groups</u>		<u>Total Memorandum Only</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 39,316	\$ -	\$ -	\$ 39,316
Due from other governmental entities	16,219	-	-	16,219
Property and equipment	-	24,590	-	24,590
Amount to be provided for retirement of general long-term obligations	-	-	11,854	11,854
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 55,535</u>	<u>\$ 24,590</u>	<u>\$ 11,854</u>	<u>\$ 91,979</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Deferred compensation	\$ 673	\$ -	\$ -	\$ 673
General long-term obligations	-	-	11,854	11,854
Total liabilities	673	-	11,854	12,527
Fund equity				
Investment in general fixed assets	-	24,590	-	24,590
Fund balance				
Unreserved	54,862	-	-	54,862
Total fund equity	<u>54,862</u>	<u>24,590</u>	<u>-</u>	<u>79,452</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 55,535</u>	<u>\$ 24,590</u>	<u>\$ 11,854</u>	<u>\$ 91,979</u>

See independent accountants' report and accompanying notes.

**CITY MARSHAL OF SLIDELL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2000**

REVENUES

City Court of Slidell fees	\$ 132,011
City of Slidell	67,688
Sheriff's office	28,000
Garnishment revenues	180,659
Fingerprint fees	2,096
Miscellaneous revenues	865
Total revenues	411,319

EXPENDITURES

Salaries	105,175
Payroll taxes	1,798
Health insurance	9,005
Deferred compensation plan	5,293
Telephone	4,984
Advertising	435
Automobile	3,882
Professional fees	2,328
Garnishment expense	191,801
Insurance	14,884
Dues and subscriptions	285
Contract labor	9,334
Materials and supplies	9,204
Miscellaneous	-
Interest	15,418
Capital expenditures	-
Total expenditures	373,826

**EXCESS (DEFICIENCY) OF REVENUES
 OVER EXPENDITURES**

	37,493
Fund balance, beginning of year	17,369
Fund balance, end of year	\$ 54,862

See independent accountants' report and accompanying notes.

**CITY MARSHAL OF SLIDELL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2000**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
City Court of Slidell fees	\$ -	\$ 132,011	\$ 132,011
City of Slidell	-	67,688	67,688
Sheriff's office	-	28,000	28,000
Garnishment revenues	-	180,659	180,659
Fingerprint fees	-	2,096	2,096
Miscellaneous revenues	-	865	865
Total revenues	<u>-</u>	<u>411,319</u>	<u>411,319</u>
EXPENDITURES			
Salaries	71,275	105,175	(33,900)
Payroll taxes	-	1,798	(1,798)
Health insurance	-	9,005	(9,005)
Deferred compensation plan	3,814	5,293	(1,479)
Telephone	-	4,984	(4,984)
Advertising	-	435	(435)
Automobile	-	3,882	(3,882)
Professional fees	-	2,328	(2,328)
Garnishment expense	-	191,801	(191,801)
Insurance	11,000	14,884	(3,884)
Dues and subscriptions	-	285	(285)
Contract labor	-	9,334	(9,334)
Materials and supplies	-	9,204	(9,204)
Miscellaneous	-	-	-
Interest	-	15,418	(15,418)
Capital expenditures	500	-	500
Total expenditures	<u>86,589</u>	<u>373,826</u>	<u>(287,237)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(86,589)	37,493	124,082
Fund balance, beginning of year	17,369	17,369	-
Fund balance, end of year	<u>\$ (69,220)</u>	<u>\$ 54,862</u>	<u>\$ 124,082</u>

See independent accountants' report and accompanying notes.

CITY MARSHAL OF SLIDELL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City Marshal of Slidell have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the governmental entity's accounting policies are described below.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the City Marshal of Slidell for a term of six years.

The component unit financial statements of the Marshal include the general fund, account groups and activities that are within the oversight responsibility of the Marshal as an independently elected parish official. Certain units of local government, over which the Marshal exercises no oversight responsibility such as the Parish Police Jury, Parish School Board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Marshal.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Police Jury is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 No. 14 established criteria for determining which component units should be considered part of the St. Tammany Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- a) Appointing a voting majority of an organization's governing body, and the ability of the police jury to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the police jury does not appoint a voting majority but is fiscally dependent on the police jury.
- c) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

CITY MARSHAL OF SLIDELL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

The management of the Parish has not made a determination as to which units of local government should be considered component units of St. Tammany Parish for reporting purposes. The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the Police Jury, the general government services provided by the Police Jury, or other governmental units that comprise the financial reporting entity.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Marshal's financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of December 31, 2000. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2000 financial statements.

Fund Accounting

The Marshal uses fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources. Funds are ordered into three major categories: governmental, proprietary, and fiduciary. Funds within each major category are grouped by fund type in the general-purpose financial statements. The funds and account groups used by the Marshal are as follows:

Governmental Fund Types

Governmental funds are those through which general governmental functions of the Marshal are financed. The acquisition, use, and balances of the Marshal's expendable financial resources and the related liabilities are accounted for through governmental funds. The general fund is the principal fund of the Marshal. General operating expenditures are paid from this fund.

Account Groups

An account group is used to establish accounting control and accountability for the Marshal's general fixed assets and general long-term obligations. This account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

CITY MARSHAL OF SLIDELL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Fund Accounting, (continued)

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the Marshal. Capital outlays in the general fund and special revenue fund are recorded as expenditures of those funds at the time of purchase and are subsequently recorded for control purposes in the general fixed assets account group.

General Long-Term Debt Account Group

This account group is established to account for all of the Marshal's long-term obligations expected to be financed from general governmental resources.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities generally are included on the balance sheet. The operating statement of the fund presents increases (i.e., revenues and other sources) and decreases (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. 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 the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues of the Marshal susceptible to accrual are fees due from the City of Slidell and other governmental units, and fees charged for wage garnishments. Substantially all other revenues are recorded when received.

Budget and Budgetary Accounting

The budget for the General Fund has not been prepared and legally adopted as required by state law and generally accepted accounting principles; therefore, the financial statements do not include a comparison of revenues and expenditures to budget.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Marshal.

CITY MARSHAL OF SLIDELL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposits, if any.

Louisiana revised statutes authorize the Marshal to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-RS 39:1271, or any other federally insured investments, or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the general fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated fixed assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets in the general fixed assets account group are not depreciated.

Allowance for Uncollectible Receivables

The financial statements for the Marshal contain no allowance for doubtful receivables. Uncollectible receivables (including amounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the uncollectibility of the particular receivable.

Fund Equity

Designations represent those portions of fund equity that have been segregated to indicate tentative plans for future resource use.

Pension Plan, Vacation, and Sick Leave Policies

The Marshal does not have a formal vacation and sick leave policy.

CITY MARSHAL OF SLIDELL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Total Column on Financial Statements

The total column on the financial statements is captioned “Memorandum Only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation.

NOTE B – CASH AND CASH EQUIVALENTS

At December 31, 2000, the Marshal has cash and cash equivalents (book balances) totaling \$39,316. The Marshal’s cash was not in excess of the FDIC insurance during 2000 and there were no funds invested during the year.

NOTE C – DUE FROM OTHER GOVERNMENTAL UNITS

Included in accounts receivable are amounts due from other governmental units at December 31, 2000, which consisted of the following:

City of Slidell	\$ 8,014
City Court of Slidell	6,205
Slidell Sheriff’s Office	<u>2,000</u>
	<u>\$16,219</u>

NOTE D – CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the year ended December 31, 2000:

	<u>Balance 12/31/99</u>	<u>Additions (Deletions)</u>	<u>Balance 12/31/00</u>
Automobiles	\$ 22,700	\$ -	\$ 22,700
Furniture and equipment	1,890	-	1,890
Leasehold improvements	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 24,590</u>	<u>\$ -</u>	<u>\$ 24,590</u>

CITY MARSHAL OF SLIDELL

NOTES TO FINANCIAL STATEMENTS

NOTE E – DEFERRED COMPENSATION PLAN

The Marshal's office offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan available to all employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. Annual contributions to the plan may not exceed the lesser of 25% of participating employee's gross salary of \$7,500. Salaries of employees participating in this plan for the period and year ended December 31, 2000 totaled \$105,175. The plan requires that the minimum contribution be equal to the current employee's withholding rate for social security. The employer's contribution was \$4,620 and the employee's contribution was \$5,463 for the year ended December 31, 2000. Employee contributions are made as a non-taxable payroll deduction.

All amounts of the compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or beneficiary) solely the property and rights of the Marshal (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Marshal's general creditors. Participants' rights under the plan are equal to those of general creditors of the Marshal in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Marshal's legal counsel that the Marshal has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Marshal believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. Accordingly, the plan assets and related liabilities have not been included herein.

Investments are managed by the plan's administrator (Deferred Compensation Plan). The choice of the investment option(s) are made by the plan participants.

SUPPLEMENTARY INFORMATION

Skarda & Silva, L.L.P.

Certified Public Accountants

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Mandeville, LA 70471

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES FOR COMPLIANCE WITH LAWS AND REGULATIONS

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the City Marshal of Slidell 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, 2000, 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, 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 \$5,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (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 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.

The Marshal 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.

The Marshal provided us with the required list including the noted information.

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 provided by the Marshal [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.

The Marshal did not properly prepare and legally adopt an annual budget for the general fund. The preparation and legal adoption of an annual budget are required by state law and generally accepted accounting principles.

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 meetings or minutes of meetings. The Marshal did not properly prepare and legally adopt an annual budget for the general fund. The preparation and legal adoption of an annual budget are required by state law and generally accepted accounting principles.

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%.

The Marshal did not properly prepare and legally adopt an annual budget for the general fund. The preparation and legal adoption of an annual budget are required by state law and generally accepted accounting principles.

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

- c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the City Marshal.

Meetings

9. Examine evidence indicating that agenda 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).

The City Marshal's office is composed of only one elected official. There

is no oversight board or committee, thus, there were no public meetings 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, bonds, or like indebtedness.

We 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.

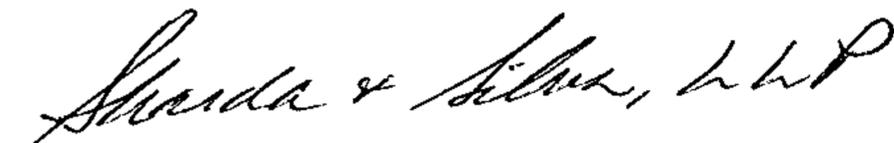
Advances and Bonuses

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

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

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 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 taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


June 12, 2001

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

June 4, 2001 (Date Transmitted)

Skarda & Silva, LLP, CPA's
4331 Iberville Street
Mandeville, LA 70471

(Auditors)

In connection with your compilation 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 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 (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 [X] 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 [X] 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 [X] 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 [X] No []

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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

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

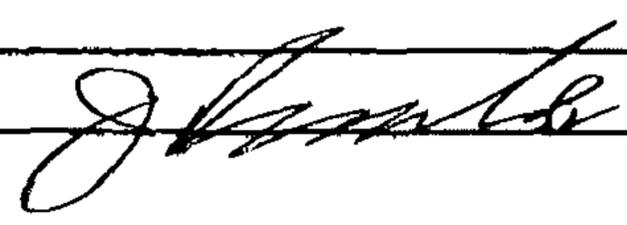
Advances and Bonuses

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
	President	6/12/2001	Date



S. Scott Downs
Marshal

City Court of Slidell

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July 6, 2001

Dr. Daniel G. Kyle, PHD, CPA, CFE
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Engagement of the Slidell City Marshal
Compilation and Attestation
As of and for the Year Ended December 31, 2000

Dear Mr. Kyle:

During April 2001, I was appointed as City Marshal of Slidell to replace The Honorable J. Russell Camp. My name is S. Scott Downs, Slidell City Marshal. The report included a finding that the previous marshal did not prepare and adopt a budget for the year. I was not aware of the situation until subsequent to my appointment.

I discussed the matter with Mr. Brent A. Silva, CPA and my office has taken the steps necessary to comply with the "Louisiana Local Government Budget Act" in the future. Our office will meet with Mr. Silva to assist us with the preparation of the amended budget for 2001 and the original budget for 2002. Please accept this as our response to the finding in the report.

Sincerely,

S. Scott Downs
Slidell City Marshal

SSD/bva