

5976

RECEIVED
LEGISLATIVE AUDITOR
2002 JAN -3 PM 10:26

**Ward Six Marshal of the Parish of St. Mary
Morgan City, Louisiana**

Financial Report

Year Ended December 31, 2000

Under provisions of state law, this report is a public document. A copy of this report for those interested in the activities and financial operations of the ward marshal's report is available for public inspection at the office of the Board of Parishes of the State of Louisiana, or at the office of the parish clerk of court.

Released Date: 7/29/02

TABLE OF CONTENTS

	Page
INDEPENDENT ACCOUNTANT'S REPORT	i
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account group	3
Statement of revenues, expenditures, and changes in Fund balance - General Fund	4
Notes to financial statements	5-9
SUPPLEMENTAL INFORMATION	
Independent accountant's report on applying agreed-upon procedures	11-13
SCHEDULES OF INDIVIDUAL FUNDS:	
General Fund -	
Balance sheet	14
Statement of revenues, expenditures, and changes in fund balance	17
Agency funds -	
Balance sheet	18
Statement of changes in assets and liabilities	20
Summary schedule of prior audit findings	21
Corrective action plan for current year findings	22
Louisiana official law quest findings	Exhibit A

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

100 South Fourth Street
Baton Rouge, Louisiana 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 North Third Street
Baton Rouge, Louisiana 70801
Phone (225) 383-6000
Fax (225) 383-6001

P.O. Box 3458
Morgan City, LA 70381

Phone (225) 384-5555
Fax (225) 384-5555

100 South Fourth Street
Baton Rouge, Louisiana 70801

MEMBER OF

MEMBERSHIP FIRM OF
KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

MEMBER OF A LIMITED
LIABILITY COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

*Louisiana Company required

INDEPENDENT ACCOUNTANT'S REPORT

Mr. Martin R. Poize, Jr.
Ward Six Member of the Parish of St. Mary
Morgan City, Louisiana

We have compiled the accompanying financial statements of Ward Six Member of the Parish of St. Mary as of December 31, 2001, and for the year then ended, and the accompanying supplemental information contained on Pages 16 through 22 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 management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them.

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

Morgan City, Louisiana
June 21, 2002

100 South Fourth Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 North Third Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 South Third
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 South Third Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 South Third Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 South Third Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

100 South Third Street
Baton Rouge, LA 70801
Phone (225) 383-6000
Fax (225) 383-6001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

WARD SIX MEMORIAL OF THE PARISH OF ST. MARY
Bogalou City, Louisiana

Continued Balance Sheet
All Fund Types and Account Group
December 31, 2000

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type Guarantee <u>Fund</u>	Account Group General Fund Assets	Totals	
				(Major Funds Only)	
				2000	2000
ASSETS AND OTHER DEBITS					
ASSETS					
Cash and interest-bearing deposits	\$ 16,000	\$ 671	\$ -	\$ 16,671	\$ 16,671
Investments, at cost	-	-	-	-	1,888
Receivables:					
Due from other governments	5,876	-	-	5,876	1,315
Other	-	1,648	-	1,648	180
Due from other funds	1,480	-	-	1,480	180
Vehicles and equipment	-	-	3,792	3,792	40,500
Total assets and other debits	\$ 23,956	\$ 1,699	\$ 3,792	\$ 29,447	\$ 60,974
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,617
Due to other funds	-	1,480	-	1,480	180
Due to litigants and others	-	263	-	263	-
Total liabilities	-	1,699	-	1,699	1,797
Fund equity and other credits:					
Investment in general fund assets	-	-	3,792	3,792	40,500
Fund balance:					
Unreserved and undesignated	20,261	-	-	20,261	31,225
Total fund equity and other credits	20,261	-	3,792	24,053	41,725
Total liabilities, fund equity and other credits	\$ 20,261	\$ 1,699	\$ 3,792	\$ 26,712	\$ 65,372

The accompanying notes are an integral part of this statement.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Type - General Fund
Year Ended December 31, 2008
With Comparative Actual Amounts for Year Ended December 31, 2007

	2008	2007
Revenues:		
Fees, charges, and commission for services	\$ 38,438	\$ 34,438
Interest	62	269
Miscellaneous	903	-
Total revenues	39,403	34,707
Expenditures:		
General government	41,119	33,882
Debt service	-	268
Capital outlay	328	1,492
Total expenditures	41,447	35,642
Excess (deficiency) of revenues over expenditures	(2,044)	(1,185)
Fund Balance, beginning	23,275	24,393
Fund Balance, ending	\$ 21,231	\$ 23,208

The accompanying notes are an integral part of this statement.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Ward Six Marshal of the Parish of St. Mary's Cost Fund (Marshal's Cost Fund) accounts for the operations of the Marshal's office in Ward Six of St. Mary Parish. The Marshal's salary is funded by the St. Mary Parish Council and by the City of Morgan City at no cost to the Marshal's Cost Fund.

The following is a summary of certain significant accounting policies:

A. Fund Accounting

The accounts of the Marshal are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. 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 funds, because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category is further divided into separate "fund types". The funds presented in the financial statements are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statutes is the principal fund of the Marshal's office and accounts for the operations of the Marshal. The Marshal's primary source of revenue is fees from the City Court of Morgan City. General operating expenditures are paid from this fund.

Agency Funds

The agency fund is used as depositories for monies. Disbursements from this fund are made to various litigants in suits in the manner prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Notes to Financial Statements (Continued)

B. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the general fund.

The two account groups are net funds. They are concerned only with the management of financial position and do not involve measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for all funds. Under the modified accrual basis of accounting, revenues are recognized when assessable to accrual (i. e., when they become both measurable and available). "Measurable" means the amount of the liabilities 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. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Marshal is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General bond issues acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

D. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and results of operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

E. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a reconciliation. Interfund eliminations have not been made in the aggregation of this data.

(C) Cash and Interest-Bearing Deposits

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2009, the Marshal has cash and interest-bearing deposits (bank balances) totaling \$16,256. These deposits are fully secured from risk by Federal deposit insurance.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Notes to Financial Statements (Continued)

03 Receivables

Due from other governmental agencies at December 31, 2001 consisted of:

	<u>General Fund</u>
City Court of Morgan City	<u>\$ 3,870</u>

04 Due From/To Other Funds

Individual balances due from/to other funds at December 31, 2001 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 1,486	\$ -
Agency Funds		
Development Fund	-	1,486
Total	<u>\$ 1,486</u>	<u>\$ 1,486</u>

05 Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles and equipment) follows:

	<u>Balance 12/31/2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2001</u>
Automobiles	\$ 36,718	\$ -	\$(34,728)	\$ -
Furniture, fixtures, and equipment	3,072	218	-	3,290
Total	<u>\$ 40,790</u>	<u>\$ 218</u>	<u>\$(34,728)</u>	<u>\$ 3,290</u>

WARD SIX MARSHAL OF THE PARISH OF ST. MAKY
Morgan City, Louisiana

Notes to Financial Statements (Continued)

(6) **Changes in Agency Fund Balances**

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Consolidated Fund</u>
Balance, December 31, 2000	\$ 100
Additions	51,400
Reductions	<u>(51,812)</u>
Balance, December 31, 2001	<u>\$ 628</u>

(7) **Long-Term Lease Commitments**

The Marshal leases vehicles under operating lease agreements as follows:

- A. A lease commencing May 8, 2001, for a 2001 Ford Explorer with a monthly lease payment of \$453. The term of the lease is 24 months.
- B. A lease commencing May 8, 2001, for a 2001 Ford Explorer with a monthly lease payment of \$453. The term of the lease is 24 months.

SUPPLEMENTAL INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

200 Poydras Street
Suite 1700
New Orleans, LA 70112
P: 504.581.1000
F: 504.581.1001

P.O. Box 3408
Morgan City, LA 70301

Phone (504) 384-2000
Fax (504) 384-3000

www.kcsllc.com

Geoffrey Thompson, Jr., CPA
John A. Gagnier, CPA
Curtis Knight-Williams, CPA
Michael J. Gaudin, CPA
Wayne S. Haskins, CPA
Wayne S. Givens, CPA
Thomas J. Smith, CPA
Charles J. Baker, CPA
Michael J. Patten, CPA
Paul Allen, CPA

MEMBER FIRM OF
MEMBER FIRMS OF
THE AICPA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF
CERTIFIED ACCOUNTANTS

100 Poydras Street, Suite 1700

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Merlin N. Prior, Sr.
Ward Six, Marshal of the Parish of St. Mary
Morgan City, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Ward Six Marshal of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Six Marshal of the Parish of St. Mary's compliance with certain laws and regulations during the period ended December 31, 2011 included in the accompanying Louisiana Government Accounting. 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 to satisfy 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 \$15,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2211 (the public bid law).

Two expenditures were made during the year for vehicles exceeding \$15,000. We examined documentation which indicated that both of these expenditures were purchased under a cooperative purchasing agreement awarded under public bid by the City of Alexandria, dated September 19, 2009, in accordance with the provisions of LSA-RS 38:2211-2211.

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 42:1181-1124 (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.

100 Poydras Street
Suite 1700
New Orleans, LA 70112
www.kcsllc.com

100 Poydras Street
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

100 Poydras
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

100 Poydras Street
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

100 Poydras Street
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

100 Poydras Street
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

100 Poydras Street
Suite 1700
New Orleans, LA 70112
Tel: 504.581.1000

4. Determine whether any of these 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 (1) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (1).

Budgeting

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

A budget was not adopted in violation of the Local Government Budget Act, LSA-RS 26:1381 et seq.

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

Not applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 1% or more.

Not applicable.

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

Five of the payments were properly coded to the correct fund and general ledger account. One payment (check no. 2186) for law-enforcement supplies was partially and improperly coded to capital outlay in the general fund.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval by the Board.

Debt

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

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 instruments.

Advances and Debts:

18. Examine payroll records 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 Ward Six Marshal of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:103, this report is distributed by the Legislative Auditor as a public document.

Keller, Champagne, Slone & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
June 21, 2000

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
General Fund

Balance Sheet
 December 31, 2001

With Comparative Actual Amounts for December 31, 2000

	2001	2000
ASSETS		
Cash and interest-bearing deposits	\$ 14,635	\$ 14,310
Investments, at cost	-	5,258
Receivables:		
Due from other governments	3,870	2,130
Other	-	180
Due from other funds	1,406	180
Total assets	\$ 20,911	\$ 24,892
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ 1,617
Total liabilities	-	1,617
Fund balance:		
Unreserved and undesignated	20,911	23,275
Total liabilities	20,911	23,275
Total liabilities and fund balance	\$ 20,911	\$ 24,892

WORLD BUCK MARSHALL, OF THE PARISH OF ST. MARY
Mayor City, Louisiana
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2000
With Comparative Actual Amounts for Year Ended December 31, 1999

	2001	1999
Revenues:		
Fees, charges, and contribution for services	\$ 38,410	\$ 34,026
Interest	62	289
Minor Revenues	500	-
Total general services and related benefits	39,072	34,315
Expenditures:		
General Government:		
Salary	11,858	14,880
Payroll taxes	3,617	1,283
Tenants	825	3,649
Automobiles	15,389	6,033
Professional fees	1,688	1,840
Telephone	2,399	1,838
Conventions and conferences	2,920	3,391
Continuing education	295	-
Office	418	389
Miscellaneous	142	179
Law enforcement supplies	3,028	1,713
Dep.	358	31
Utilities	1,376	1,129
Total general government	43,158	35,883
Debt service:		
Principal retirement	-	333
Interest	-	7
Total debt services	-	340
Capital outlay	328	1,402
Total expenditures	43,486	37,625
Excess (deficiency) of revenues over expenditures	(4,414)	(3,310)
Fund Balance, beginning	23,278	24,750
Fund Balance, ending	\$ 18,864	\$ 21,440

AGENCY FUNDS

Garnishment Fund-

The account for funds held for disposition in connection with garnishments. Reductions from the fund are made to the general fund and to others for the settlement of garnishments.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
Cash-in-hand Fund

Balance Sheet
December 31, 2008

With Comparative Actual Amounts For December 31, 2008

	<u>2008</u>	<u>2007</u>
ASSETS		
Cash and interest-bearing deposits	\$ 631	\$ 180
Accounts receivable	1,818	-
Total assets	<u>\$ 2,449</u>	<u>\$ 180</u>
LIABILITIES		
Due to general fund	\$ 1,406	\$ 180
Due to litigants and other	253	-
Total liabilities	<u>\$ 1,659</u>	<u>\$ 180</u>

WARDEN MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
Consolidation Fund

Statement of Changes in Assets and Liabilities
Year Ended December 31, 2001
With Comparative Actual Amounts for Year Ended December 31, 2000

	2001	2000
Balance, beginning of year	\$ 188	\$ 1,113
Additions:		
Deposits -		
Contributions	18,093	35,191
Transfer from general fund	1,480	-
Total additions	19,573	35,191
Total	20,214	36,384
Reductions:		
Deposits applied to -		
Sheriff's General Fund	1,958	1,713
Contributions paid	48,821	34,394
Fund service charges	133	138
Total reductions	50,912	36,245
Balance, end of year	\$ 621	\$ 188

WARD SIX MARRIAGE OF THE PARISH OF ST. MARY
 Morgan City, Louisiana

Summary Schedule of Prior Audit Findings
 Year Ended December 31, 2011

Ref. No.	Occurrence	Description of Finding	Corrective Action Taken (Yes, No, Pending)	Planned Corrective Action/Partial Corrective Action Taken
----------	------------	------------------------	--	---

Section I - Internal control and compliance material to the financial statements.

Internal Control

50-1	1999 to present	Inadequate segregation of functions within the accounting system.	No	NA
------	-----------------	---	----	----

WORLD COMMISSION OF THE HOUSE OF COMMONS
 Managua City, Louisiana

Committee Action Plan for Current Year Findings
 Year Ended December 31, 2011

Act No.	Description of Finding	Committee Action Planned	Person(s) of Concern (Present)	Anticipated Completion Date
61.1	<p>An operating budget for the period fiscal year 2012 proposed (not adopted).</p> <p>LAA-020 (LAA-020) at any regular political jurisdiction, would include any amounts for employees, with a general fund spend amount based to program and adopt a comprehensive budget.</p>	<p>The Member will meet with the Board of Commissioners to prepare budget of revenues and expenditures for the fiscal year end 2012.</p>	<p>Mark B. Price, Jr., Marshall</p>	<p>Final year ending December 31, 2011</p>
61.2	<p>Local government is aware of safety devices and related a comprehensive plan for the operating hours of non-emergency services, without the consent and approval of the Board of Commissioners.</p> <p>LAA-020 (LAA-020) requires the contract and approval of the Board of Commissioners for political jurisdiction's contract. The same "light" would not include the amount is normally provided for. Non-emergency services a comprehensive plan.</p>	<p>The Member will work with Board of Commissioners regarding this issue. Other personnel from that Commission is making lists of vehicles. What does plan a general budget for the Board will determine what there is an appropriate share to the Board of Commissioners for approval.</p>	<p>Mark B. Price, Jr., Marshall</p>	<p>Member will be completing this</p>

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Feb. 3, 2002 (Date Transmitted)

Bohler, Champagne, Slom & Company, LLC
P. O. Box 3438 1334 North Drive Suite 108
Morgan City, LA 70391 (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/representation).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 30:2212, 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 employee 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, 1990, 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 33:1301-14) or the budget requirements of LSA-RS 33:34.
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 44:39.
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 []

