

**Monroe City Marshal
Monroe, Louisiana**

**Basic Financial Statements
With Independent Auditors' Report
As of and for the Year Ended
April 30, 2012**

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 JAN 09 2013

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012**

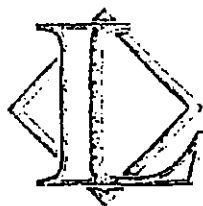
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**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012**

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LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

Independent Auditors' Report

Mr. Wince Highshaw,
Monroe City Marshal
Monroe, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Monroe City Marshal, a component unit of the City of Monroe, as of and for the year ended April 30, 2012, which collectively comprise the Monroe City Marshal's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Monroe City Marshal. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Monroe City Marshal as of April 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2012, on our consideration of the Monroe City Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 21-22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with the auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Little & Associates, LLC

Monroe, Louisiana

October 26, 2012

Management's Discussion and Analysis

**MONROE CITY MARSHAL
MONROE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012**

Our discussion and analysis of the Monroe City Marshal's financial performance provides an overview for the Marshal's financial activities for the fiscal year ended April 30, 2012. Please read it in conjunction with the Marshal's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

The Marshal's net assets decreased by \$65,113 from 2011 to 2012.

The Marshal's total program revenues were \$275,707 in 2012 compared to \$338,334 in 2011, a decrease of \$62,627.

During the year ended April 30, 2012, the Marshal had total expenses, excluding depreciation, of \$1,310,383.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Marshal's Office as a whole. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Marshal's most significant funds. The remaining statements provide financial information about activities for which the Marshal acts solely as a trustee or agent for the benefit of those outside of the Marshal. The Marshal is an independently elected official. However, the Marshal is fiscally dependent on the City of Monroe for office space and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the Marshal is fiscally dependent on the City of Monroe, the Marshal was determined to be a component unit of the City of Monroe. The accompanying financial statements present information only on the funds maintained by the Marshal.

Reporting the Funds Maintained by the Marshal as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the funds maintained by the Marshal as a whole begins on page 4. One of the most important questions asked about the Marshal's finances is "Is the Marshal as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities on pages 8 and 9 - 10, respectively, report information about the funds maintained by the Marshal as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Marshal's net assets and changes in them. You can think of the Marshal's net assets - the difference between assets and liabilities - as one way to measure the

USING THIS ANNUAL REPORT (CONTINUED)

Reporting the Funds Maintained by the Marshal as a Whole (Continued)

The Statement of Net Assets and the Statement of Activities (Continued)

Marshal's financial health or financial position. Over time, increases or decreases in the Marshal's net assets are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities, we record the funds maintained by the Marshal's governmental activities, which is described as follows:

Governmental activities - all of the expenses paid from the funds maintained by the Marshal are reported here which consists primarily of salaries and related benefits, capital outlay, certain materials and supplies, communication services, repairs and maintenance, and other program services. Fees for services (court costs and service returns), bond forfeitures, and on-behalf payments from the City of Monroe finance most of these activities.

Reporting the Most Significant Funds Maintained by the Marshal

Our analysis of the major funds maintained by the Marshal begins on page 6. The fund financial statements begin on page 8 and provide information about the most significant funds maintained by the Marshal - not the Marshal as a whole. However, the Marshal may establish other funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain fees. The Marshal governmental funds use the following accounting approaches:

Governmental funds - The Marshal's operating expenditures are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Marshal's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain Marshal expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Activities) and governmental funds in reconciliation in Note 1 to the financial statements.

The Marshal as Trustee

The Marshal is the trustee, or fiduciary, for sales and seizure and garnishment funds. All of the Marshal's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets on page 11. We exclude these activities from the Marshal's other financial statements because the Marshal cannot use these assets to finance its operations. The Marshal is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE

The Marshal's total net assets changed from a year ago, decreasing from a year ago from \$141,089 to \$75,976. Our analysis below will focus on key elements of the total governmental funds for the years ended April 30, 2012 and 2011.

Table 1
Net Assets

	Government Activities	
	2012	2011
Current assets	\$ 69,647	\$ 93,592
Capital assets, net	87,317	111,139
Total assets	156,964	204,731
Current liabilities	44,170	12,963
Noncurrent liabilities	36,818	50,679
Total Liabilities	80,988	63,642
Net assets:		
Investment in capital assets, net of debt	50,499	60,460
Unrestricted	25,477	80,629
Total net assets	\$ 75,976	\$ 141,089

Net assets of the funds maintained by the Marshal's governmental activities decreased by \$65,113. Unrestricted net assets, the part of net assets that can be used to finance the Marshal's expenses without constraints or other legal requirements, decreased by \$55,152 from \$80,629 to \$25,477.

Table 2
Change in Net Assets

	Government Activities	
	2012	2011
Revenues:		
Program revenues:		
Marshal's fees and other charges	\$ 275,707	\$ 338,334
General revenues:		
Bond forfeitures and investment earnings	16,207	17,148
Intergovernmental	988,089	1,057,834
Total revenues	1,280,003	1,413,316
Expenses:		
General governmental - judicial	1,345,116	1,530,326
Total Expenses	1,345,116	1,530,326
Change in net assets	(65,113)	(117,010)
Net Assets:		
Beginning of the Year	141,089	258,099
End of Year	\$ 75,976	\$ 141,089

THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE (CONTINUED)

For the funds maintained by the Marshal, total revenues decreased by \$133,313 (from total revenues for the year ended April 30, 2011, of \$1,413,316 to total revenues for the year ended April 30, 2012, of \$1,280,003). For the funds maintained by the Marshal, program revenues decreased by \$62,627 (18.5%) (from program revenues for the year ended April 30, 2011, of \$338,334 to program revenues for the year ended April 30, 2012, of \$275,707). The largest decrease in program revenues occurred in the amount of court costs received from Monroe City Court of \$52,197. The general revenues decreased by \$70,686 (6.6%) (from general revenues for the year ended April 30, 2011, of \$1,074,982 to general revenues for the year ended April 30, 2012, of \$1,004,296). The largest decrease in general revenues resulted from a decrease in the Marshal's Fees from 2011 to 2012 in the amount of \$48,754.

The Marshal's expenses decreased by \$185,210 from 2011 to 2012. The decrease in expenses was attributable primarily to a decrease in payroll, payroll-related benefits, and prison housing of \$152,676.

FUNDS MAINTAINED BY THE MARSHAL

For the funds maintained by the Marshal, the governmental funds (as presented on pages 8 - 9) reported a fund balance of \$25,477, which is a decrease in the fund balance of \$55,152 from last year's fund balance of \$80,629. The Marshal's unassigned fund balance decreased \$55,152 from 2011 to 2012. The significant changes in program revenues and expenditures are discussed in the paragraphs above.

BUDGETARY HIGHLIGHTS

The Marshal's budget does not include the City of Monroe's on-behalf payments because such amounts are included in the City of Monroe's budgets. Total revenues decreased by \$1,700 (0.6%) from the original budget to the final budget. Actual total revenues exceeded final budgeted total revenues by \$20,614 (7.6%). Total expenditures decreased by \$28,850 (7.7%) from the original budget to the final budget. The more significant budget decreases included decreases in personal services and related benefits. Actual total expenditures were greater than the final budgeted total expenditures by \$866 (0.25%). The increase in actual total expenditures from the final budget is due primarily to an increase in payroll, which was offset by a decrease in capital outlay.

CAPITAL ASSETS /CAPITAL LEASES

The Marshal's investment in capital assets for its governmental activities as of April 30, 2012, amounts to \$50,499 (net of accumulated depreciation). This investment in capital assets includes furniture, equipment, and vehicles. Major capital asset additions during the current fiscal year included the following acquisitions: (i) radio and equipment for one automobile with a total cost of \$2,445; (ii) light bars for two automobiles in the amount totaling \$4,448; and (iii) a new mailing machine acquired through a capital lease in the amount of \$4,018. The old mailing machine was picked up by Pitney Bowes and disposed of on the Marshal's fixed asset listing during the year ended April 30, 2012.

CAPITAL ASSETS /CAPITAL LEASES (CONTINUED)

Additional information on the Marshal's capital assets can be found in Note 4 to the financial statements.

The Marshal records items under capital leases as an asset and an obligation in the accompanying statement of net assets. During the year ended April 30, 2012, the Marshal continued to lease two copiers and four police sedans under existing capital lease agreements. Also during the fiscal year, the Marshal leased the above mentioned mailing machine from Pitney Bowes. The lease on the old mailing machine expired in September 2011, but was returned to Pitney Bowes at the end of June 2011, when the lease on the new mailing machine began. The lease for the copiers will expire in September 2012, the lease for the new mailing machine will expire in June 2015, and the lease for the four vehicles will expire in 2014.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Marshal considered many factors when setting a fiscal year 2013 budget. Amounts available for appropriation in the governmental funds are expected to remain approximately the same as the revenues available for the year ended April 30, 2012. In addition, the Marshal does not anticipate any significant changes in the operations of the Marshal's office.

CONTACTING THE MARSHAL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the Marshal and to show the Marshal's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Monroe City Marshal at Monroe City Hall, 400 Lea Joyner Expressway, Monroe, Louisiana 71201.

Basic Financial Statements

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET ASSETS
APRIL 30, 2012

	<u>General Fund</u>	<u>Adjustments - Note 1</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash	\$ 5,735	\$ -	\$ 5,735
Investment - certificate of deposit	41,160	-	41,160
Receivables	1,885	19,792	21,677
Due from other agency	19,792	(19,792)	-
Prepaid expenses	1,075	-	1,075
Capital assets, net of accumulated depreciation	-	87,317	87,317
	<u>-</u>	<u>87,317</u>	<u>87,317</u>
Total Assets	<u>\$ 69,647</u>	<u>\$ 87,317</u>	<u>\$ 156,964</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$ 2,688	\$ 31,020	\$ 33,708
Due to primary government	31,020	(31,020)	-
Accrued expenses	10,462	-	10,462
Noncurrent liabilities - obligations under capital lease:			
Due within one year	-	16,305	16,305
Due in more than one year	-	20,513	20,513
	<u>-</u>	<u>20,513</u>	<u>20,513</u>
Total Liabilities	<u>\$ 44,170</u>	<u>\$ 36,818</u>	<u>\$ 80,988</u>
FUND BALANCE/NET ASSETS			
Fund balances:			
Nonspendable:			
Prepaid Expenses	\$ 1,075	\$ (1,075)	\$ -
Unassigned	24,402	(24,402)	-
Total Fund Balance	<u>25,477</u>	<u>(25,477)</u>	<u>\$ -</u>
Total Liabilities and Fund Balance	<u>\$ 69,647</u>		
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		50,499	50,499
Unrestricted		<u>25,477</u>	<u>25,477</u>
Total Net Assets		<u>\$ 75,976</u>	<u>\$ 75,976</u>

The accompanying notes are an integral part of this financial statement.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2012**

	General Fund	Adjustments - Note 1	Statement of Activities
EXPENDITURES/EXPENSES			
Judiciary - Current:			
Personal services	\$ 869,311	\$ -	\$ 869,311
Personal services - related benefits	238,920	-	238,920
Uniforms	33,455	-	33,455
Insurance	10,799	-	10,799
Maintenance and supplies	10,086	-	10,086
Office	2,433	-	2,433
Postage	800	-	800
Professional fees	14,200	-	14,200
Telephone, radio, and communication services	11,016	-	11,016
Travel and seminars	5,430	-	5,430
Utilities	21,394	-	21,394
Warrant car expense	8,821	-	8,821
Marshal service returns and housing evictions	75,792	-	75,792
Depreciation	-	34,733	34,733
Other	5,558	-	5,558
Capital Outlay	6,893	(6,893)	-
Debt Service			
Principal	17,879	(17,879)	-
Interest	2,368	-	2,368
Total Expenditures/Expenses	<u>1,335,155</u>	<u>9,961</u>	<u>1,345,116</u>
PROGRAM REVENUES			
Marshal's fees	254,715	-	254,715
Other charges for services	20,992	-	20,992
Total Program Revenues	<u>275,707</u>	<u>-</u>	<u>275,707</u>
Net Program Expense			<u>(1,069,409)</u>
GENERAL REVENUES			
Intergovernmental - City of Monroe	988,089	-	988,089
Investment earnings	41	-	41
Bond forfeitures	16,166	-	16,166
Total General Revenues	<u>1,004,296</u>	<u>-</u>	<u>1,004,296</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(55,152)	(9,961)	(65,113)

The accompanying notes are an integral part of this financial statement.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2012

	<u>General Fund</u>	<u>Adjustments - Note 1</u>	<u>Statement of Activities</u>
NET CHANGE IN FUND BALANCES	(55,152)	55,152	-
CHANGE IN NET ASSETS		(65,113)	(65,113)
FUND BALANCE /NET ASSETS:			
Beginning of the Year	<u>80,629</u>	<u>-</u>	<u>141,089</u>
End of Year	<u>\$ 25,477</u>	<u>\$ -</u>	<u>\$ 75,976</u>

The accompanying notes are an integral part of this financial statement.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
APRIL 30, 2012**

	<u>Agency Funds Total</u>
ASSETS	
Cash	\$ 6,453
Receivables	<u>10</u>
Total Assets	<u>\$ 6,463</u>
LIABILITIES	
Liabilities:	
Payables	\$ -
Unsettled deposits due to others	<u>6,463</u>
Total Liabilities	<u>\$ 6,463</u>

The accompanying notes are an integral part of this financial statement.

Notes to the Financial Statements

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012**

INTRODUCTION

As provided for by the Louisiana State Legislature by Act 32 of 1960, Louisiana Revised Statutes 13:1879, the Monroe City Marshal (the "Marshal") is the executive officer of the City Court of Monroe (the "Court"). The Marshal is responsible for carrying out the orders of the Court as handed down by its judges. Those orders include the service of process of both civil and criminal suits. The Marshal, whose jurisdiction includes Wards 3 and 10 of Ouachita Parish, is elected for a period of six years. The current term expires December 31, 2014. The Marshal is independently responsible for the General Fund and the Agency Funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Monroe City Marshal have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis—for State and Local Governments* (the "Statement"), which was unanimously approved in June 1999 by the Governmental Accounting Standards Board.

B. REPORTING ENTITY

For reporting purposes, the City of Monroe, Louisiana (the "City") serves as the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially accountable and (c) 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 established criteria determining which component units should be considered part of the City for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the City to impose its will on that organization and/or

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

B. REPORTING ENTITY (CONTINUED)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
- 2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
- 3. 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.

The City Marshal is an independently elected official. However, the City Marshal is fiscally dependent on the City of Monroe for office space, related utility costs, insurance and substantially all salaries and related employee benefit costs. Because the City Marshal is fiscally dependent on the City, the City Marshal was determined to be a component unit of the City of Monroe, the financial reporting entity. The City Marshal does not have any component units of its own.

The accompanying financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Monroe, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Marshal uses funds to maintain its financial records during the year and to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Funds

Governmental funds account for all or most of the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

C. FUND ACCOUNTING (CONTINUED)

Governmental Funds (Continued)

be used to finance future period programs or operations of the Monroe City Marshal. The Marshal has one governmental fund, the general fund, which is described below:

General Fund

The General Fund is the primary operating fund of the Marshal, and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Marshal's policies.

Fiduciary Funds

Fiduciary funds' reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Marshal are agency funds. The Marshal maintains two agency funds: the Garnishment Fund and the Sales and Seizure Fund. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations.

The amounts reflected in the General Fund of Statements A and B use 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 the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

Fund Financial Statements (FFS) (Continued)

incurred, except for interest and principal payments on general long-term debt which is recognized when due, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Marshal's fees, other court costs, and bond forfeitures are recorded in the year in which they are earned.

Substantially all other revenues are recognized when received by the Marshal.

Based on the above criteria, the Marshal's fees, other court costs, and bond forfeitures are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from the City Court of Monroe's users as a fee for services and from other fees charged by the Marshal; program revenues reduce the cost of the function to be financed from the Marshal's general revenues.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

Fund Financial Statements (FFS) (Continued)

General Revenues - General revenues included in the column labeled Statement of Activities (Statement B) are derived from on-behalf payments from the City of Monroe, interest income, and from sources not considered program revenues. General revenues finance the remaining balance of functions not covered by Program revenues.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Assets (Statement A) are as follows:

Statement B	
Capitalization of Capital Assets	\$ 6,893
Recording of Depreciation Expense	(34,733)
Principal Paid on Debt Service, Including Capital Leases	<u>17,879</u>
Net Effect of Changes	<u>\$ (9,961)</u>

Statement A	
Recording of Net Capital Assets	\$ 87,317
Recording of Capitalized Lease Obligation	<u>(36,818)</u>
Net Effect of Changes	<u>\$ 50,499</u>

E. CAPITAL ASSETS

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Marshal maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets, and the related depreciation expense is recorded in the Statement of Activities. Because surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

E. CAPITAL ASSETS (CONTINUED)

Description	Estimated Useful Lives
Buildings and building improvements	5 – 40 years
Computer Equipment	3 – 10 years
Equipment	5 – 15 years
Furniture and fixtures	5 – 10 years
Vehicles	5 years

F. GOVERNMENTAL FUND BALANCES

In the governmental fund financial statements, fund balances are classified as follows:

- **Nonspendable** – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted** – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- **Committed** – Amounts that can be used only for specific purposes determined by a formal action by the Marshal through ordinance or resolution.
- **Assigned** – Amounts that are designated by the Marshal for a particular purpose.
- **Unassigned** – All amounts not included in the other spendable classifications.

G. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

H. RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and errors and omissions. To handle such risk of loss, the Marshal maintains commercial insurance policies for automobile coverage and fidelity bond coverage.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

I. USE OF RESTRICTED RESOURCES

When an expense is incurred that can be paid using either restricted or unrestricted resources (net assets), the Marshal's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Marshal's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

2. DEPOSITS AND CUSTODIAL CREDIT RISK

Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, 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. Cash includes cash on hand, demand deposits, and interest-bearing demand deposits. The Marshal also maintains certificate of deposit which is reported in investments in the Balance Sheet/Statement of Net Assets. At April 30, 2012, the Marshal's carrying amount (book balance) of deposits totaled \$53,348, which included the following:

Cash (including Agency Accounts)	\$ 12,188
Certificate of Deposit	<u>41,160</u>
Total	<u>\$ 53,348</u>

These deposits are stated at cost, which approximates market.

The Marshal's deposits (bank balances) totaled \$159,812 at April 30, 2012. Under state law, these deposits, or the resulting bank balances, must be collateralized by Federal deposit insurance or the pledge of securities. 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. Also, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Marshal that the fiscal agent bank has failed to pay deposited funds upon demand. At April 30, 2012, these deposits were collateralized in full.

Custodial credit risk is the risk that in the event of a bank failure, the Marshal's deposits may not be returned to it. The Marshal does not have a policy for custodial credit risk. As of April 30, 2012, none of the Marshal's deposits were exposed to custodial credit risk.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

3. RECEIVABLES

The receivables as reported in the Statement of Net Assets and the Statement of Fiduciary Net Assets at April 30, 2012, are summarized as follows:

<u>Class of Receivable</u>	<u>Statement of Net Assets</u>	<u>Statement of Fiduciary Net Assets</u>
Charges for services:		
City Court of Monroe	\$ 19,792	\$ -
Other	1,885	-
Sales of seized property	-	10
Totals	<u>\$ 21,677</u>	<u>\$ 10</u>

The Marshal utilizes the direct write-off method for recording uncollectible accounts receivable. The use of this method produces results that are not materially different from utilization of the allowance method of recording bad debts.

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended April 30, 2012, is as follows:

<u>Government Activities</u>	<u>April 30, 2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>April 30, 2012</u>
Vehicles	\$ 198,201	\$ -	\$ -	\$ 198,201
Furniture and Equipment	\$ 140,368	\$ 10,911	\$ 6,654	\$ 144,625
Total	<u>\$ 338,569</u>	<u>\$ 10,911</u>	<u>\$ 6,654</u>	<u>\$ 342,826</u>
Less Accumulated depreciation:				
Vehicles	\$ 107,595	\$ 24,008	\$ -	\$ 131,603
Furniture and Equipment	\$ 119,835	\$ 10,725	\$ 6,654	\$ 123,906
Total	<u>\$ 227,430</u>	<u>\$ 34,733</u>	<u>\$ 6,654</u>	<u>\$ 255,509</u>
Capital Assets, Net	<u>\$ 111,139</u>	<u>\$ (23,822)</u>	<u>\$ -</u>	<u>\$ 87,317</u>

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

5. ACCOUNTS PAYABLE

Accounts payable of \$33,708 as reported in the Statement of Net Assets at April 30, 2012, consists of operating trade payables of \$2,688 and an amount due to the City of Monroe totaling \$31,020.

6. LEASES

Capital Leases

The Marshal records items under capital leases as an asset and an obligation in the accompanying Statement of Net Assets. During the year ended April 30, 2012, the Marshal had capital lease agreements for the lease of two copiers, the lease of a mailing machine, and the lease of four vehicles. The mailing machine's lease agreement was entered into during the year end April 30, 2012.

The following is a schedule of the future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of April 30, 2012:

<u>Year Ending April 30,</u>	<u>Amount</u>
2013	\$ 18,198
2014	17,238
2015	3,933
2016	318
Net minimum lease payments	39,687
Less amount representing interest	(2,869)
Present value of net minimum lease payments	<u>\$ 36,818</u>

Assets under capital leases are reported in the balance sheet in capital assets, net of accumulated depreciation. The cost basis and the accumulated depreciation of these assets totaled \$95,367 and \$39,768, respectively, at April 30, 2012.

7. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended April 30, 2012:

	<u>Capitalized Leases</u>
Long-term obligations at April 30, 2011	\$ 50,679
Additions	4,018
Deductions	(17,879)
Long-term obligations at April 30, 2012	<u>\$ 36,818</u>

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2012

**8. CHANGES IN AGENCY FUND
DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others for the year ended April 30, 2012, is as follows:

Balance at April 30, 2011	\$ 29,831
Additions	898,714
Reductions	<u>(922,082)</u>
Balance at April 30, 2012	<u>\$ 6,463</u>

ON-BEHALF PAYMENTS

The City of Monroe made on-behalf payments of \$988,089 for the Marshal for the year ended April 30, 2012, as follows:

Salaries	\$ 701,060
Fringe Benefits	211,358
Operating expenses	<u>75,671</u>
Total	<u>\$ 988,089</u>

The City of Monroe makes contributions to the Municipal Employees' Retirement System of Louisiana on behalf of the employees of the Monroe City Marshal.

9. LITIGATION

The Monroe City Marshal was involved in a lawsuit that resulted from an automobile accident involving an employee of the Marshal's office. The Marshal aggressively pursued his defense of this matter at trial in November, 2010, but was unsuccessful. The plaintiff was awarded the following amounts: \$4,975 for damages, \$987 for court costs, and \$4,500 in legal interest, for a total due of \$10,462. This amount is reported in accrued expenses in the Governmental Funds Balance Sheet/Statement of Net Assets.

10. SUBSEQUENT EVENTS

The Monroe City Marshal has evaluated events through October 26, 2012, the date which the financial statements were available for issue.

Required Supplemental Information

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED APRIL 30, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Over (Under)
REVENUES				
Marshal's fees	\$ 221,000	\$ 235,000	\$ 254,715	\$ 19,715
Other charges for services	32,000	20,100	20,992	892
Investment earnings	-	-	41	41
Bond forfeitures	20,000	16,200	16,166	(34)
Total revenues	273,000	271,300	291,914	20,614
EXPENDITURES				
Judiciary - Current:				
Personal services	168,000	141,775	168,250	26,475
Personal services - related benefits	29,800	23,050	27,561	4,511
Uniforms	3,000	425	394	(31)
Insurance	17,000	20,000	10,799	(9,201)
Maintenance and supplies	10,000	9,700	9,754	54
Office	6,000	3,200	2,433	(767)
Postage	1,200	1,250	800	(450)
Professional fees	500	-	-	-
Telephone, radio, and communication services	6,000	5,000	4,334	(666)
Marshal service returns and housing evictions	75,000	80,000	75,792	(4,208)
Other	15,400	8,300	5,558	(2,742)
Travel and seminars	18,500	5,000	5,430	430
Warrant car expense	10,000	15,000	8,821	(6,179)
Capital outlay	11,650	29,000	6,893	(22,107)
Debt service	3,000	4,500	20,247	15,747
Total expenditures	375,050	346,200	347,066	866
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(102,050)	(74,900)	(55,152)	19,748
FUND BALANCE AT BEGINNING OF YEAR	80,629	80,629	80,629	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (21,421)	\$ 5,729	\$ 25,477	\$ 19,748

See accompanying Notes to Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual

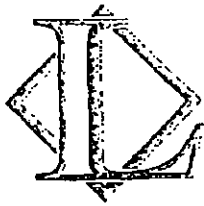
**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA**

**Notes to the Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget (GAAP)
Basis and Actual
For the Year Ended April 30, 2012**

NOTE 1 – BUDGETARY POLICIES

A proposed budget for the general fund of the Marshal is prepared on the modified accrual basis of accounting. The budget is legally adopted by the Marshal and then amended during the year, as necessary. The budget is established and controlled at the object level of expenditures. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. The Marshal authorizes all amendments to the budget. Amendments were made to the original budget and all amendments are reflected in budget comparison. The Marshal's budget does not include the City of Monroe's budgeted amounts for the Marshal's office.

Formal budgetary integration is employed as a management control device during the year.



LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

WM. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

**Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with
*Government Auditing Standards***

Mr. Wince Highshaw,
Monroe City Marshal
Monroe, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Monroe City Marshal, a component unit of the City of Monroe, as of and for the year ended April 30, 2012, which collectively comprise the Monroe City Marshal's basic financial statements and have issued our report thereon dated October 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Monroe City Marshal is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Monroe City Marshal's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Monroe City Marshal's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Monroe City Marshal's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or

material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Monroe City Marshal's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Monroe City Marshal in a separate letter dated October 26, 2012.

This report is intended solely for the information and use of the Monroe City Marshal, management of the Marshal's office, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Little & Associates, LLC
Monroe, Louisiana
October 26, 2012

**MONROE CITY MARHSAL
CITY OF MONROE, LOUISIANA**

**Schedule of Findings and Responses
As of and For the Year Ended April 30, 2012**

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified?
reported yes X none

Noncompliance material to financial statements noted? yes X no

SECTION II - FINANCIAL STATEMENT FINDINGS

None Noted.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA**

**Summary Schedule of Prior Audit Findings
As of and For the Year Ended April 30, 2012**

There were no findings or questioned costs for the year ended April 30, 2011.



LITTLE & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

October 26, 2012

Monroe City Marshal
Monroe, LA

In planning and performing our audit of the financial statements of Monroe City Marshal as of and for the year ended April 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered Monroe City Marshal's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Monroe City Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Monroe City Marshal's internal control.

However, during our audit we became aware of a few matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters are included in ML-2012-01, ML-2012-02, ML-2012-03. We previously reported on the Monroe City Marshal's internal control in our report dated October 26, 2012. This letter does not affect our report dated October 26, 2012, on the financial statements of the Monroe City Marshal.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Monroe City Marshal personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Little & Associates, LLC
Little & Associates, LLC

ML-2012-01

Update Fixed Asset Listing

The Monroe City Marshal's Fixed Asset Listing is not complete. We noted additions and disposals of fixed assets in other source documents that were not on the Fixed Asset Listing. We suggest the Monroe City Marshal's office update the Fixed Asset Listing for additions and disposals monthly. A current Fixed Asset Listing is a helpful tool in maintaining proper records of fixed assets and their locations. It also aid in budgeting for future capital expenses.

Auditee Response and Plan: The Monroe City Marshal's office agrees with the above comments. We have already started working on updating the list and deleting items that should not have been on the list. We plan to have the Fixed Asset Listing updated completely and accurately before the end of the current fiscal year.

Person Responsible for Corrective Action:

Justin January, Internal Auditor
400 Lea Joyner Expressway
Monroe, LA 71210

ML-2012-02

Reconcile Outstanding Checks and Deposits

We noted excessive outstanding checks and several outstanding deposits from prior years. We suggest the Monroe City Marshal's office research, based on a dollar amount threshold, the outstanding checks from prior years to determine if the check cleared. Then compile a list of checks from prior years that have not cleared and send the list with a check to the City of Monroe to hold for the payees. We advise the Monroe City Marshal's office to research all of the outstanding deposits and reverse the journal entries for any deposit that is a duplicate or an error. Research the deposits that are determined to be actual transactions and trace to the appropriate bank statements. If the deposit still has not cleared and is older than a week, the Monroe City Marshal's office should contact the bank to correct the error. A monthly review of the outstanding checks and deposits on the bank reconciliations will provide the Monroe City Marshal's office with a more accurate record of the cash balance.

Auditee Response and Plan: The Monroe City Marshal's office agrees with the above comments. We will check on all outstanding checks and deposits. We plan to begin the process of voiding the checks that have been outstanding for over two years, starting with the oldest, and turn the money over to the City of Monroe with a corresponding list. However, this process is time consuming and may take longer than one year to complete. We will have made progress on it by the end of the current fiscal year. Furthermore, we

planned on completing this in the prior fiscal year, but were unable to due to software issues. Our outstanding deposits were duplicates and were caused by software issues, also. We will research and reverse any duplicate entries that we note during reconciling. We will review and retain all records pertaining to the procedures discussed above.

Person Responsible for Corrective Action:

Justin January, Internal Auditor
400 Lea Joyner Expressway
Monroe, LA 71210

ML-2012-03

Reconcile Garnishment Account Weekly

Through inquiries of management of the Monroe City Marshal's office, we noted discrepancies in the garnishment fund additions and reductions. We suggest that the Monroe City Marshal perform a weekly reconciliation of the garnishment fund additions and reductions, in which they would also note any differences. A spreadsheet can be used to document the reconciliation totals and differences. Supporting documentation and reports should be reviewed and retained by management and available for audit.

Auditee Response and Plan: The Monroe City Marshal's office agrees with the above statement. Our new software provides us with a reconciliation report for the Garnishments on a weekly basis. We began reconciling the garnishments, reviewing and retaining records at the beginning of our current fiscal year. We plan to maintain our current garnishment reconciliation procedures from this day forward.

Person Responsible for Corrective Action:

Justin January, Internal Auditor
400 Lea Joyner Expressway
Monroe, LA 71210