



## REGULAR CITY COUNCIL MEETING

January 17, 2023 at 5:30 PM

Council Meeting Room, 101 North State Street,  
Abbeville, Louisiana 70510

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### AGENDA

**NOTICE POSTED:** January 13, 2023 at 4:00 P.M.

#### REGULAR ORDER OF BUSINESS

- Call to Order by Mayor
- Roll Call by Kathy Faulk
- Prayer
- Pledge

#### PUBLIC COMMENTS

(To allow comments on any of the following items prior to action.)

#### PERSONNEL

1. Police Department personnel - appointment of personnel.

#### PRESENTATIONS

1. Louisiana Cattle Festival to introduce their new president and to discuss their vision for the festival going forward-Victoria Bourque
2. Ms. E. J. Berry to introduce Sharecare USA.

#### APPROVAL OF BILLS

1. To ratify bills paid in the month of December 2022.

#### NEW BUSINESS

1. Update on moving forward with Enterprise Rental Agreement proposal - Chris Gautreaux
2. Discussion and possible action to consider granting an additional 2% to the Abbeville Police Department Officers on top of the new raise for 2023.
3. Public hearing to receive comments pertaining to the adoption of an ordinance to address Section 6-7 (a) (3) - Prohibited Activities, Penalties, to add a fine.
4. To accept the recommendation from the Ordinance Committee meeting held on January 3, 2023 to adopt an ordinance to address Section 6-7 (a) (3), Prohibited Activities, Penalties, to add a fine.
5. To authorize the Mayor to execute the following contracts with Darnall, Sikes & Frederick:
  - a. The audit engagement letter for the annual audit for the fiscal year ended 12/31/2022.
  - b. The agreed upon procedures (AUP) letter for the annual audit of AUPs.
  - c. The consulting engagement letter for years 2023 and 2024.
6. To approve payment of a partial payment estimate relative to the LCDBG Sewer System Rehabilitation Project.
7. To approve the cost of \$5,000 per day plus materials for Bihm Construction to complete a sewer repair at Leblanc and Maude - Chris Gautreaux.
8. To consider authorizing the Fire Chief to apply for a 2023 grant to purchase a new aerial truck and if the grant is awarded to allocate a City match in the amount of \$400,000 in the 2025 annual budget.
9. To introduce and discuss a proposed ordinance pertaining to the permitting of street legal golf carts on City streets.
10. To award the contract to tear down the structure and clear the lot at 1006 Franks Alley from the bids received by January 13, 2023.

#### OLD BUSINESS

1. None.

**DEPARTMENTAL REPORTS AND UPDATES**

1. Engineers
2. Attorney
3. Public Works Director
4. Parks and Recreation Coordinator.
5. Mayor
6. Police Chief
7. Fire Chief

**TOPICS FOR DISCUSSION**

1. Council Members

**EXECUTIVE SESSION**

1. Public Records Requests.
2. Threatened/pending litigation.

**ADJOURN**

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Mayor Roslyn White's office at 337-893-8550, describing the assistance that is necessary.

**CHECK**

**REGISTERS**

**ALL FUNDS**

**DECEMBER 2022**

## ACCOUNTS PAYABLE CHECK REGISTER

AP0116 PAGE 1

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
78610	12/02/22	EMPLOYEE HEALTH INSURANCE	84,345.77
TOTALS			84,345.77



ACCOUNTS PAYABLE CHECK REGISTER

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NO.	DATE	VENDOR NAME	AMOUNT
78611	12/07/22	ACADIAN FLOWERS, INC	46.00
78612	12/07/22	ACTION SPECIALITIES LLC	97.87
78613	12/07/22	AT&T	97.00
78614	12/07/22	BONNES NOUVELLES, LLC	240.00
78615	12/07/22	BRANDON W BRIGGS	425.00
78616	12/07/22	BROUSSARD PEST CONTROL	225.00
78617	12/07/22	CHAMPAGNES OF ABBEVILLE	397.72
78618	12/07/22	COMTECH SYSTEMS OF LA, LLC	1,667.40
78619	12/07/22	COMMUNITY COFFEE SERVICE CO	67.90
78620	12/07/22	CONTROL DEVICES INC	8,057.80
78621	12/07/22	CNH INDUSTRIAL RETAIL ACCTS	1,311.82
78622	12/07/22	COX BUSINESS	1,659.78
78623	12/07/22	DEHART SHIPYARD INC	1,128.73
78624	12/07/22	DON'S LAWN SERVICE	10,708.33
78625	12/07/22	CENTERPOINT ENERGY	481.63
78626	12/07/22	EVANGELINE SPECIALTIES INC	1,694.74
78627	12/07/22	F & R AIR CONDITIONING INC	95.00
78628	12/07/22	GASPARD AUTO REPAIR & WRECKER	139.00
78629	12/07/22	HO-PAK LABORATORY INC	710.50
78630	12/07/22	IBERIA PARISH SHERIFF'S OFFICE	4,562.50
78631	12/07/22	IPFS CORPORATION	16,911.23
78632	12/07/22	JPW TECHNOLOGIES	1,258.72
78633	12/07/22	KAPTEL	5,288.04
78634	12/07/22	L A C P	250.00
78635	12/07/22	LOUISIANA MUNICIPAL ASSOC	1,741.00
78636	12/07/22	LA MUNICIPAL RISK MGMT AGENCY	18,361.49
78637	12/07/22	LA MUNICIPAL CLERKS	175.00
78638	12/07/22	LOWES BUSINESS ACCOUNT	224.32
78639	12/07/22	L W C C	44,660.13
78640	12/07/22	MAGSWITCH TECHNOLOGY, INC.	1,090.70
78641	12/07/22	MAGNOLIA PLANTATION WATER	26.50
78642	12/07/22	MELE PRINTING COMPANY, LLC	4,862.72
78643	12/07/22	MINVIELLE AND ASSOCIATES INC	1,000.00
78644	12/07/22	MINVIELLE LUMBER CO INC	72.00
78645	12/07/22	MOBILE MONITORING	373.78
78646	12/07/22	NAV-TEL SERVICES, LLC	950.00
78647	12/07/22	VIBRANDT MEDIA, LLC	40.34
78648	12/07/22	KAPTEL	121.59
78649	12/07/22	MYRA'S LAWN SERVICE	2,400.00
78650	12/07/22	PIAZZA OFFICE SUPPLY	185.95
78651	12/07/22	PRD TECH TRACK & TENNIS,	21,000.00
78652	12/07/22	PUPIE'S AUTO REPAIR	68.95
78653	12/07/22	SHARP ELECTRONICS CORPORATION	343.40
78654	12/07/22	SUPERIOR RESOURCES LLC	3,104.54
78655	12/07/22	TERRY'S DIESEL REPAIR & SALES	1,821.56
78656	12/07/22	TRANKAH SERVICES LLC	1,475.00
78657	12/07/22	THIBODEAUX TOWN & COUNTRY	330.91
78658	12/07/22	TICKETS SERVICE, LLC	800.00
78659	12/07/22	TOSHIBA FINANCIAL SERVICES	276.14
78660	12/07/22	UTILITY BILLS	14,890.90
78661	12/07/22	UTILITY BILLS	1,448.07
78662	12/07/22	VERIZON WIRELESS (POLICE)	1,772.01
78663	12/07/22	VERMILION JANITORIAL &	43.55



ACCOUNTS PAYABLE CHECK REGISTER

CHECK	NO.	DATE	VENDOR NAME	CHECK	AMOUNT
	78664	12/07/22	VERMILION PARISH SCHOOL BOARD		71.25
	78665	12/07/22	WASTE CONNECTIONS BAYOU, INC		344.24
	78666	12/07/22	WALMART COMMUNITY CARD		1,343.70
			TOTALS		182,941.45

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78667	12/16/22	EMPLOYEE HEALTH INSURANCE	50,000.00
78668	12/16/22	ABBEVILLE ELECTRIC SUPPLY INC	4,876.24
78669	12/16/22	A-PLUS FIRST AID & SAFETY	153.45
78670	12/16/22	ABBEVILLE MERIDIONAL INC	2,710.25
78671	12/16/22	ABBEVILLE MERIDIONAL INC	394.80
78672	12/16/22	ADVANCE AUTO PARTS	157.90
78673	12/16/22	ARC OF ACADIANA	150.00
78674	12/16/22	ARSEMENT & HAYES, LLC	5,095.75
78675	12/16/22	ABBEVILLE AUTO PAINT & BODY	2,692.49
78676	12/16/22	BALDWIN REDI-MIX CO	3,138.00
78677	12/16/22	BENDIT'S PLUMBING SERVICE &	200.00
78678	12/16/22	FLOYD'S SERVICE STATION	240.45
78679	12/16/22	BRASSEUX'S HARDWARE	1,304.64
78680	12/16/22	BRANDON W BRIGGS	1,000.00
78681	12/16/22	JD FACTORS	1,770.00
78682	12/16/22	C & S SAFETY SYSTEMS INC	431.91
78683	12/16/22	CAPITAL ELECTRIC & SUPPLY, LLC	585.00
78684	12/16/22	CARMEUSE LIME SALES CORP	5,686.59
78685	12/16/22	CHAMPAGNES OF ABBEVILLE	185.12
78686	12/16/22	COMTECH SYSTEMS OF LA, LLC	4,617.23
78687	12/16/22	CLERK OF COURT	1,165.00
78688	12/16/22	COMMUNITY COFFEE SERVICE CO	362.70
78689	12/16/22	CONSOLIDATED FLEET SERVICE	1,735.30
78690	12/16/22	GMA	150.00
78691	12/16/22	COPY SERVICES BY ALICE LLC DBA	1,448.26
78692	12/16/22	COX BUSINESS	95.05
78693	12/16/22	CENTER FOR WORK REHAB INC	370.00
78694	12/16/22	CINTAS CORPORATION LOC 543	4,844.90
78695	12/16/22	THE DAILY IBERIAN	300.00
78696	12/16/22	DARNALL SIKES & FREDERICK	20,425.00
78697	12/16/22	DELTA INDUSTRIAL SRV & SUPPLY	2,130.80
78698	12/16/22	LUKE DESHOTELS CONSTRUCTION	1,600.00
78699	12/16/22	DPC ENTERPRISES, L.P.	200.00
78700	12/16/22	LA OFFICE OF FIRE MARSHALL	11,400.00
78701	12/16/22	DUHON BROS OIL CO INC	17,591.95
78702	12/16/22	D V L ELECTRIC WORKS INC	394.40
78703	12/16/22	ECHO POWERLINE LLC	3,485.00
78704	12/16/22	EAGLE PEST CONTROL	62.00
78705	12/16/22	ENERGY	1,991.52
78706	12/16/22	CENTERPOINT ENERGY	125.39
78707	12/16/22	EVENT SOLUTIONS	400.00
78708	12/16/22	EVANGELINE SPECIALTIES INC	1,316.46
78709	12/16/22	GFOA OF LOUISIANA	50.00
78710	12/16/22	GRINER DRILLING SERVICE INC	796.00
78711	12/16/22	GUIDRY'S UNIFORM INC	908.97
78712	12/16/22	H BROWN, INC	13,676.50
78713	12/16/22	HIDCO	1,712.40
78714	12/16/22	HO-PAK LABORATORY INC	638.50
78715	12/16/22	IBERIA PARISH SHERIFF'S OFFICE	4,562.50
78716	12/16/22	ABBEVILLE SNAPPER SALES	161.22
78717	12/16/22	JIM'S TIRE SERVICE INC	277.25
78718	12/16/22	LA RURAL WATER ASSOCIATION	416.00
78719	12/16/22	WINSUPPLY	2,115.00



ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
78720	12/16/22	LIFELINE	
78721	12/16/22	LOWES BUSINESS ACCOUNT	46.71
78722	12/16/22	MELE PRINTING COMPANY, LLC	880.65
78723	12/16/22	MINVIELLE LUMBER CO INC	4,372.37
78724	12/16/22	MMR GROUP, INC.	554.34
78725	12/16/22	MOBILE MONITORING	3,814.85
78726	12/16/22	MUSIC MOUNTAIN	373.78
78727	12/16/22	NAT'L WELDING SUPPLY INC	78.75
78728	12/16/22	O'REILLY AUTOMOTIVE INC	134.58
78729	12/16/22	PAGE A/C & ELECTRICAL SERVICES	51.98
78730	12/16/22	PEREGRINE CORP. BUSINESS PRO	400.00
78731	12/16/22	PIAZZA OFFICE SUPPLY	4,979.09
78732	12/16/22	PITT STOP 9 MIN OIL CHANGE	220.27
78733	12/16/22	PRIMEAUX TOUCHET & ASSOC LLC	49.95
78734	12/16/22	PUPIE'S AUTO REPAIR	1,997.50
78735	12/16/22	RAY CHEVROLET- OLD, INC	162.57
78736	12/16/22	REPUBLIC WHOLESALE CO INC	170.62
78737	12/16/22	THE GRASS & ROCK SHOPPE, LLC	1,575.76
78738	12/16/22	S & V SERVICE, LLC	737.98
78739	12/16/22	SELLERS & ASSOC INC	2,985.98
78740	12/16/22	SHARP ELECTRONICS CORPORATION	8,070.60
78741	12/16/22	S L E M C O	343.40
78742	12/16/22	S P I MUNICIPAL SUPPLY INC	153.32
78743	12/16/22	SPIC N SPAN CLEANERS	1,645.68
78744	12/16/22	SPECIAL T ICE COMPANY INC	15.39
78745	12/16/22	TECHLINE LTD	53.00
78746	12/16/22	THIBODEAUX TOWN & COUNTRY	9,181.30
78747	12/16/22	NI WELDING SUPPLY, LLC	157.99
78748	12/16/22	UBEC LLC	38.15
78749	12/16/22	US SPECIALTY COATINGS	138.06
78750	12/16/22	UTILITY BILLS	317.98
78751	12/16/22	UTILITY BILLS	12,524.24
78752	12/16/22	UTILITY BILLS	1,061.85
78753	12/16/22	UTILITY BILLS	6,664.34
78754	12/16/22	UTILITY BILLS	2,361.35
78755	12/16/22	UTILITY BILLS	559.25
78755	12/16/22	VERSALIFT SOUTHWEST	4,217.76
78756	12/16/22	VERIZON WIRELESS	1,460.55
78757	12/16/22	VERMILION JANITORIAL &	1,896.80
78758	12/16/22	VERMILION SHELL CO INC	2,582.42
78759	12/16/22	WALMART COMMUNITY CARD	170.91
78760	12/16/22	WEHEM, INC	1,587.24
78761	12/16/22	HANCOCK WHITNEY BANK	5,297.39
TOTALS			266,604.59

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
78762	12/29/22	EMPLOYEE HEALTH INSURANCE	150,000.00
78763	12/29/22	ABBEVILLE ELECTRIC SUPPLY INC	199.67
78764	12/29/22	ADVANCE AUTO PARTS	83.34
78765	12/29/22	ADVANCED SIGNS & GRAPHICS	3,180.00
78766	12/29/22	AT&T	97.00
78767	12/29/22	AUTOMATION SERVICE & CONTROLS	400.00
78768	12/29/22	AUTOZONE	24.90
78769	12/29/22	BANK OF ABBEVILLE & TRUST CO	15.00
78770	12/29/22	BAYOU FENCING AND SUPPLY INC	3,439.00
78771	12/29/22	BRASSEUX'S HARDWARE	40.99
78772	12/29/22	BRANDON W BRIGGS	300.00
78773	12/29/22	CARMEUGE LIME SALES CORP	5,920.87
78774	12/29/22	CHAMPAGNES OF ABBEVILLE	55.35
78775	12/29/22	COMMUNITY COFFEE SERVICE CO	299.90
78776	12/29/22	CMA	5,212.50
78777	12/29/22	COX BUSINESS	1,511.50
78778	12/29/22	D V L ELECTRIC WORKS INC	4,126.62
78779	12/29/22	EARTHPLANTER, LLC	1,962.00
78780	12/29/22	EAGLE PEST CONTROL	283.00
78781	12/29/22	CENTERPOINT ENERGY	1,196.98
78782	12/29/22	EVANGELINE SPECIALTIES INC	2,350.95
78783	12/29/22	GRAINGER	467.42
78784	12/29/22	GUIDRY'S UNIFORM INC	8,596.30
78785	12/29/22	HO-PAK LABORATORY INC	229.20
78786	12/29/22	HOWE HOUSE	1,434.80
78787	12/29/22	IBERIA RENTAL SERVICE INC	1,282.60
78788	12/29/22	ABBEVILLE SNAPPER SALES	1,101.96
78789	12/29/22	JIM'S TIRE SERVICE INC	165.00
78790	12/29/22	WINSUPPLY	3,256.30
78791	12/29/22	LET US ANSWER	786.57
78792	12/29/22	LOWES BUSINESS ACCOUNT	1,666.43
78793	12/29/22	MAGNOLIA PLANTATION WATER	25.50
78794	12/29/22	OFFICE MART	2,161.98
78795	12/29/22	OFFICE MART	1,619.99
78796	12/29/22	O'REILLY AUTOMOTIVE INC	33.86
78797	12/29/22	PITT STOP 9 MIN OIL CHANGE	149.80
78798	12/29/22	PREMIER WIRELESS	640.50
78799	12/29/22	QUOYESER INC	2,392.99
78800	12/29/22	REPUBLIC WHOLESALE CO INC	270.91
78801	12/29/22	SELLERS & ASSOC INC	6,761.50
78802	12/29/22	SHERWIN-WILLIAMS	961.96
78803	12/29/22	S L E M C O	540.00
78804	12/29/22	SOUTHERN COATINGS, LLC	5,000.00
78805	12/29/22	TECHLINE LTD	6,239.25
78806	12/29/22	TOSHIBA FINANCIAL SERVICES	323.55
78807	12/29/22	U S A BLUE BOOK	266.50
78808	12/29/22	VERMILION JANITORIAL &	21.50
78809	12/29/22	WALMART COMMUNITY CARD	1,303.25
78810	12/29/22	WEICHEM, INC	1,619.15
78811	12/29/22	HANCOCK WHITNEY BANK	3,730.96
		TOTALS	233,750.61



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1	29890	12/01/22	SECRETARY OF STATE	25.00
2	29891	12/01/22	EVAN DUBOIS	22.12
3	29892	12/01/22	JEREMY DEVILLE	33.71
4	29893	12/01/22	RANDALL ABSHIRE	800.00
5	29894	12/01/22	ACCOUNTS PAYABLE	49,400.00
6	29895	12/01/22	PAYROLL FUND	150,541.91
7	29896	12/01/22	UMR (HEALTH)	236.25
8	29897	12/01/22	PARK & RECREATION FUND	8,334.00
9	29898	12/01/22	BLAKE JOHN LUQUETTE	350.00
10	29899	12/01/22	CARLTON CAMPBELL	1.37
11	29900	12/02/22	SPOTLESS CLEANING SYSTE	1,400.00
12	29901	12/02/22	PUBLIC IMPROVEMENT FUND	20.74
13	29902	12/02/22	ACCOUNTS PAYABLE	65,494.29
14	29903	12/02/22	PUBLIC IMPROVEMENT FUND	28.24
15	29904	12/05/22	PUBLIC IMPROVEMENT FUND	54.08
16	29905	12/06/22	PAYROLL FUND NOW	323.58
17	29906	12/06/22	PAYROLL FUND NOW	25,174.78
18	29907	12/06/22	LUKAS MEAUX	150.33
19	29908	12/06/22	BENNIE SUE HEBERT ETALS	4.93
20	29909	12/09/22	LAURA FREDERICK	391.66
21	29910	12/07/22	PUBLIC IMPROVEMENT FUND	168.00
22	29911	12/07/22	ACCOUNTS PAYABLE	98,874.33
23	29912	12/08/22	PUBLIC IMPROVEMENT FUND	63.44
24	29913	12/08/22	PAYROLL FUND	1,425.30
25	29914	12/08/22	PAYROLL FUND	53.32
26	29915	12/08/22	PAYROLL FUND	40,304.98
27	29916	12/08/22	MUN EMPLOYEES RETIREMEN	5,277.31
28	29917	12/08/22	MUN EMPLOYEES RETIREMEN	6,883.87
29	29918	12/09/22	EMPLOYEE HEALTH INSURAN	19,000.00
30	29919	12/09/22	PUBLIC IMPROVEMENT FUND	29.21
31	29920	12/09/22	ABBEVILLE HIGH SCHOOL B	500.00
32	29921	12/12/22	PUBLIC IMPROVEMENT FUND	49.45
33	29922	12/13/22	PUBLIC IMPROVEMENT FUND	50.65
34	29923	12/13/22	JOSEPH DOAN	50.00
35	29924	12/13/22	LA DEPT OF PUBLIC SAFET	480.00
36	29925	12/13/22	PAYROLL FUND NOW	82.20
37	29926	12/15/22	RANDALL ABSHIRE	1,000.00
38	29927	12/15/22	PUBLIC IMPROVEMENT FUND	17.54
39	29928	12/15/22	PAYROLL FUND	145,495.49
40	29929	12/15/22	FIREFIGHTERS' RETIREMEN	53,067.13
41	29930	12/15/22	JASON E HUVAL	1,942.05
42	29931	12/16/22	PUBLIC IMPROVEMENT FUND	34.76
43	29932	12/16/22	ACCOUNTS PAYABLE	138,911.16
44	29933	12/19/22	PUBLIC IMPROVEMENT FUND	17.28
45	29934	12/19/22	LYNN LEBLANC	9.94
46	29935	12/23/22	LAURA FREDERICK	391.66
47	29936	12/20/22	PUBLIC IMPROVEMENT FUND	50.56
48	29937	12/21/22	PUBLIC IMPROVEMENT FUND	98.02
49	29938	12/22/22	PUBLIC IMPROVEMENT FUND	17.52
50	29939	12/22/22	PAYROLL FUND	1,438.16
51	29940	12/22/22	PAYROLL FUND	50.72
52	29941	12/22/22	PAYROLL FUND	38,544.41
53	29942	12/23/22	PUBLIC IMPROVEMENT FUND	36.38
54	29943	12/27/22	PUBLIC IMPROVEMENT FUND	36.17
55	29944	12/27/22	LOUISIANA WORKFORCE COM	738.28



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29945	12/30/22	LAW OFFICE OF	5,000.00
29946	12/30/22	LAW OFFICE OF	3,000.00
29947	12/29/22	PUBLIC IMPROVEMENT FUND	86.51
29948	12/29/22	PAYROLL FUND	7,732.60
29949	12/29/22	PAYROLL FUND	139,847.43
29950	12/29/22	THE LIVING TRUST OF GIL	357.30
29951	12/29/22	PUBLIC IMPROVEMENT FUND	71.63
29952	12/29/22	PUBLIC IMPROVEMENT FUND	234.48
29953	12/29/22	ACCOUNTS PAYABLE	146,374.47
29954	12/29/22	BRENT LANDRY	67.84
29955	12/30/22	RANDALL ABSHIRE	950.00
29956	12/30/22	WALMART COMMUNITY CARD	215.15
29957	12/30/22	PUBLIC IMPROVEMENT FUND	181.90
122822	12/28/22	NSF CHQBK-EL PASO LIQ LIC	530.00

ACCT 001020 TOTALS 1,162,625.59

FUND 00 TOTALS 1,162,625.59



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14298	12/07/22	ACCOUNTS PAYABLE	1,821.56
14299	12/16/22	ACCOUNTS PAYABLE	11,575.12
14300	12/19/22	2016 REVENUE BONDS DEBT	7,289.50
14301	12/29/22	ACCOUNTS PAYABLE	2,259.81
		ACCT 001020 TOTALS	22,945.99

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CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1 104 12/06/22 CHRISTOPHER BLAIR MENAR 250.00

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4 ACCT 001036 TOTALS 250.00

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6 FUND 05 TOTALS 23,195.99  
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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13703	12/07/22	ACCOUNTS PAYABLE	381.99
13704	12/16/22	ACCOUNTS PAYABLE	1,590.82
13705	12/29/22	ACCOUNTS PAYABLE	1,434.80
121522	12/15/22	DEPOSIT SLIPS ORDERED	140.72

ACCT 001031 TOTALS 3,548.33

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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1335	12/02/22	SPOTLESS CLEANING SYSTE	75.00
1336	12/07/22	ACCOUNTS PAYABLE	242.16
1337	12/16/22	ACCOUNTS PAYABLE	112.15
		ACCT 001032 TOTALS	429.31

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1	1183	12/16/22	ACCOUNTS PAYABLE	211.53
2	1184	12/19/22	FATSY HEBERT	91.07
3	1185	12/29/22	ACCOUNTS PAYABLE	23.13

ACCT 001037 TOTALS 325.73

FUND 06 TOTALS 4,303.37

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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
15303	12/01/22	CURTIS MONTET AND	1,500.00
15304	12/07/22	ACCOUNTS PAYABLE	1,619.34
15305	12/08/22	PAYROLL FUND	828.08
15306	12/12/22	UTILITY SYSTEM FUND NOW	197.70
15307	12/16/22	ACCOUNTS PAYABLE	1,313.27
15308	12/22/22	PAYROLL FUND	828.08
15309	12/29/22	ACCOUNTS PAYABLE	2,164.00

ACCT 001024 TOTALS 8,450.47

FUND 07 TOTALS 8,450.47

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
2196	12/01/22	QUALITY SPORTS AUTHORIT	8,334.00
		ACCT 001020 TOTALS	8,334.00
		FUND 10 TOTALS	8,334.00

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1	17047	12/05/22	ABBEVILLE MERIDIONAL IN	150.00
2	17048	12/07/22	ACCOUNTS PAYABLE	24,304.54
3	17049	12/09/22	FRANK HARRISON	7,682.39
4	17050	12/09/22	ARDSS BROWN	1,750.00
5	17051	12/12/22	EARL'S FURNITURE CO INC	1,750.92
6	17052	12/12/22	FRANK HARRISON	26,140.00
7	17053	12/13/22	MARIA ARMINDA CHAPARRO	8,706.25
8	17054	12/16/22	ACCOUNTS PAYABLE	10,702.54
9	17055	12/19/22	2014 SALES TAX REVENUE	16,903.00
10	17056	12/19/22	2021 REVENUE BONDS DEBT	30,209.00
11	17057	12/29/22	ACCOUNTS PAYABLE	14,356.45

ACCT	001021	TOTALS	142,655.09
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FUND	11	TOTALS	142,655.09
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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1248	12/01/22	GENERAL FUND	25,000.00
1249	12/08/22	GENERAL FUND	5,000.00
1250	12/08/22	UTILITY SYSTEM FUND	10,000.00
1251	12/15/22	GENERAL FUND	25,000.00
1252	12/22/22	GENERAL FUND	5,000.00
1253	12/22/22	UTILITY SYSTEM FUND	10,000.00
1254	12/29/22	GENERAL FUND	25,000.00
		ACCT 001021 TOTALS	105,000.00
		FUND 12 TOTALS	105,000.00



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594	12/01/22	GENERAL FUND	30,000.00
595	12/15/22	GENERAL FUND	30,000.00
596	12/29/22	GENERAL FUND	30,000.00

ACCT 001020 TOTALS 90,000.00

FUND 13 TOTALS 90,000.00

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1	1489	12/02/22	GENERAL FUND	49,400.00
2	1490	12/02/22	UTILITY SYSTEM FUND	15,600.00
3	1491	12/09/22	GENERAL FUND	19,000.00
4	1492	12/09/22	UTILITY SYSTEM FUND	6,000.00
5	1493	12/12/22	GENERAL FUND	21,000.00
6	1494	12/12/22	GENERAL FUND	17,000.00
7	1495	12/12/22	GENERAL FUND	6,285.00
8	1496	12/12/22	UTILITY SYSTEM FUND	7,375.00
9	1497	12/16/22	GENERAL FUND	38,000.00
10	1498	12/16/22	UTILITY SYSTEM FUND	12,000.00

ACCT	001020	TOTALS	191,660.00
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FUND	14	TOTALS	191,660.00
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CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1	22520	12/01/22	TRICIA H LEGE	63.28
2	22521	12/02/22	OPTUMRX FOR RX CLAIMS	20,409.31
3	22522	12/02/22	OPTUMRX FOR RX FEES	72.20
4	22523	12/02/22	UMR VALUE BASED CONTRACTI	2,015.47
5	22524	12/08/22	OPTUMRX FOR RX CLAIMS	70,435.50
6	22525	12/08/22	OPTUMRX FOR RX FEES	68.60
7	22526	12/08/22	VERMILION CHIROPRACTIC	118.00
8	22527	12/08/22	ABSHIRE CHIROPRACTIC	209.10
9	22528	12/08/22	VERMILION CHIROPRACTIC	242.05
10	22529	12/15/22	ACADIANA WOMENS HEALTH GR	5.23
11	22530	12/15/22	MIKE D HARDY	119.54
12	22531	12/15/22	ABSHIRE CHIROPRACTIC	53.90
13	22532	12/15/22	TRICIA H LEGE OD LLC	31.44
14	22533	12/15/22	VERMILION CHIROPRACTIC	96.82
15	22534	12/15/22	AMERIGROUP LOUISIANA	388.82
16	22535	12/15/22	GRACE GYNECOLOGY AND WELL	67.75
17	22536	12/15/22	GLYNIS RENNELS	89.59
18	22537	12/22/22	OPTUMRX FOR RX CLAIMS	37,480.29
19	22538	12/22/22	OPTUMRX FOR RX FEES	63.80
20	22539	12/22/22	BETTY CORMIER	7.28
21	22540	12/22/22	HEATHER H FONTENOT	44.96
22	22541	12/22/22	CENTENE MANAGEMENT CORP	243.05
23	22542	12/22/22	UMR CRS FEES	1,684.50
24	22543	12/29/22	VERMILION CHIROPRACTIC	94.83
25	22544	12/29/22	ABSHIRE CHIROPRACTIC	68.60
26	22545	12/29/22	GLYNIS RENNELS	89.59
27	120122	12/01/22	EFT FOR CLAIMS PD	35,305.44
28	120222	12/02/22	EFT FOR CLAIMS PD	543.35
29	120822	12/08/22	EFT FOR CLAIMS PAID	24,868.79
30	121522	12/15/22	EFT FOR CLAIMS PAID	18,034.98
31	122222	12/22/22	EFT FOR CLAIMS PAID	15,812.58
32	122922	12/29/22	EFT FOR CLAIMS PAID	21,463.00
33	123022	12/30/22	EFT FOR CLAIMS PAID	4,582.94

ACCT 001021 TOTALS 254,874.58



CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
16305	12/01/22	EMPLOYEE HEALTH INSURAN	35,368.72
16307	12/01/22	OPTUM	285.00
16308	12/01/22	THE HARTFORD	2,632.13
16309	12/01/22	UMR (HEALTH)	9,026.73
16310	12/01/22	UMR (STOP LOSS)	30,473.99
16311	12/02/22	EMPLOYEE HEALTH INSURAN	23,040.33
16312	12/07/22	ABBEVILLE GENERAL HOSPI	950.00
16313	12/09/22	EMPLOYEE HEALTH INSURAN	95,942.04
16314	12/15/22	UNITED HEALTHCARE INS.	4,987.92
16315	12/16/22	EMPLOYEE HEALTH INSURAN	18,888.07
16316	12/23/22	EMPLOYEE HEALTH INSURAN	55,336.46
16317	12/30/22	EMPLOYEE HEALTH INSURAN	21,716.02
16318	12/30/22	EMPLOYEE HEALTH INSURAN	4,582.94

ACCT 001025 TOTALS 303,230.35

FUND 25 TOTALS 558,104.93



CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1		12/07/22	PAYROLL FUND	77,430.90
2		12/14/22	PAYROLL FUND	88,032.84
3		12/21/22	PAYROLL FUND	74,250.01
4		12/28/22	PAYROLL FUND	95,081.69
5	24309	12/01/22	PAYROLL FUND NOW	61,004.89
6	24310	12/01/22	KELLY COLEMAN	363.90
7	24311	12/01/22	CITY OF ABBEVILLE	1,412.21
8	24312	12/01/22	ABBEVILLE FIREFIGHTERS	280.00
9	24313	12/01/22	F O P ABBEVILLE LODGE 4	278.21
10	24314	12/01/22	KEITH A RODRIQUEZ	57.70
11	24315	12/01/22	TEXAS CHILD SUPPORT SDU	87.23
12	24316	12/01/22	DEPT OF CHILDREN AND FA	113.88
13	24317	12/01/22	DEPT OF CHILDREN AND FA	290.76
14	24318	12/01/22	DEPT OF CHILDREN AND FA	96.92
15	24319	12/02/22	VERMILION SCHOOL EMPLOY	1,670.17
16	24320	12/08/22	PAYROLL FUND NOW	36,828.31
17	24321	12/08/22	VERMILION SCHOOL EMPLOY	485.00
18	24322	12/08/22	TEXAS CHILD SUPPORT SDU	173.54
19	24323	12/08/22	DEPT OF CHILDREN AND FA	24.22
20	24324	12/08/22	DEPT OF CHILDREN AND FA	149.74
21	24325	12/08/22	DEPT OF CHILDREN AND FA	215.06
22	24326	12/15/22	PAYROLL FUND NOW	59,013.09
23	24327	12/15/22	F O P ABBEVILLE LODGE 4	262.96
24	24328	12/15/22	KEITH A RODRIQUEZ	57.70
25	24329	12/15/22	VERMILION PARISH SHERIF	394.86
26	24330	12/15/22	ABBEVILLE FIREFIGHTERS	280.00
27	24331	12/15/22	DEPT OF CHILDREN AND FA	96.92
28	24332	12/15/22	DEPT OF CHILDREN AND FA	113.88
29	24333	12/15/22	DEPT OF CHILDREN AND FA	290.76
30	24334	12/15/22	TEXAS CHILD SUPPORT SDU	87.23
31	24335	12/15/22	VERMILION SCHOOL EMPLOY	1,695.17
32	24336	12/22/22	PAYROLL FUND NOW	35,176.43
33	24337	12/22/22	DEPT OF CHILDREN AND FA	215.06
34	24338	12/22/22	DEPT OF CHILDREN AND FA	24.22
35	24339	12/22/22	TEXAS CHILD SUPPORT SDU	173.54
36	24340	12/22/22	VERMILION SCHOOL EMPLOY	485.00
37	24341	12/29/22	PAYROLL FUND NOW	51,526.99
38	24342	12/29/22	DEPT OF CHILDREN AND FA	96.92
39	24343	12/29/22	KEITH A RODRIQUEZ	57.70
40	24344	12/29/22	VERMILION SCHOOL EMPLOY	1,715.17
41	24345	12/29/22	UNITED WAY OF ACADIANA	90.00
42	24346	12/29/22	ABBEVILLE FIREFIGHTERS	280.00
43	24347	12/29/22	F O P ABBEVILLE LODGE 4	247.71
44	24348	12/29/22	DEPT OF CHILDREN AND FA	290.76
45	24349	12/29/22	DEPT OF CHILDREN AND FA	113.88
46	24350	12/29/22	TEXAS CHILD SUPPORT SDU	87.23
47	24351	12/29/22	VERMILION PARISH SHERIF	357.04

ACCT 001020 TOTALS 591,557.40



CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1	1206	12/06/22	AUTO DB JUDGE RET NOV 202	406.64
2	1216	12/16/22	BANK W/D STATE W/H PR 12/	13,923.00
3	17550	12/01/22	ACCOUNTS PAYABLE	15,407.70
4	17551	12/08/22	MUN EMPLOYEES RETIREMEN	8,433.12
5	17552	12/15/22	FIREFIGHTERS' RETIREMEN	15,960.12
6	17553	12/15/22	CASSANDRA L. WILSON	601.44
7	17555	12/27/22	PATRICIA A. PICOU	29.20
8	17556	12/27/22	A F L A C INC	267.93
9	17557	12/29/22	TRANS AMERICA LIFE INS	487.19
10	17558	12/29/22	WASHINGTON NATIONAL INS	1,192.75
11	17559	12/29/22	FAMILY LIFE INS CO	18.00
12	17560	12/29/22	A F L A C INC	4,856.63
13	17561	12/29/22	AMERITAS	6,959.44
14	120122	12/01/22	BANK W/D STATE W/H 11/30/	8,068.00
15	120222	12/02/22	BANK W/D FED W/H PR 12/2/	35,231.74
16	120622	12/06/22	AUTO DB PDL RET NOV 2022	32,835.57
17	120922	12/09/22	BANK W/D FED W/H PR 12/9/	25,264.12
18	121622	12/16/22	BANK W/D FED W/H PR 12/16	34,437.63
19	122222	12/22/22	BANK W/D FED W/H PR 12/22	23,981.27
20	123022	12/30/22	BANK W/D FED W/H PR 12/30	29,004.31

ACCT 001025 TOTALS 257,365.80

FUND 35 TOTALS 848,923.20



CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1	14344	12/01/22	ACCOUNTS PAYABLE	15,600.00
2	14345	12/01/22	PAYROLL FUND	2,198.80
3	14346	12/01/22	GENERAL FUND	125,000.00
4	14347	12/02/22	SPOTLESS CLEANING SYSTE	400.00
5	14348	12/02/22	ACCOUNTS PAYABLE	18,851.48
6	14349	12/06/22	BANK OF ABBEVILLE & TRU	172.07
7	14350	12/06/22	BANK OF ABBEVILLE & TRU	239.22
8	14351	12/07/22	BANK OF ABBEVILLE & TRU	111.52
9	14352	12/07/22	ACCOUNTS PAYABLE	55,697.53
10	14353	12/07/22	GENERAL FUND	100,000.00
11	14354	12/08/22	PAYROLL FUND	2,794.42
12	14355	12/08/22	PAYROLL FUND	69,911.17
13	14356	12/08/22	MUN EMPLOYEES RETIREMEN	16,422.95
14	14357	12/08/22	GENERAL FUND	25,000.00
15	14358	12/09/22	EMPLOYEE HEALTH INSURAN	6,000.00
16	14359	12/12/22	COMMITTEE OF CERTIFICAT	20.00
17	14360	12/15/22	PAYROLL FUND	4,852.92
18	14361	12/16/22	ACCOUNTS PAYABLE	102,187.96
19	14363	12/16/22	GENERAL FUND	90,000.00
20	14364	12/16/22	LAURA A MAXWELL	137.52
21	14365	12/16/22	THAD PHAN & NHAT NGUYEN	79.25
22	14366	12/22/22	PAYROLL FUND	2,549.95
23	14367	12/22/22	PAYROLL FUND	66,923.44
24	14368	12/28/22	ENTERGY	40.00
25	14369	12/28/22	UTILITY METER DEPOSIT F	150.00
26	14370	12/29/22	PAYROLL FUND	2,298.06
27	14371	12/29/22	ACCOUNTS PAYABLE	67,137.95
28	14372	12/29/22	GENERAL FUND	200,000.00
29	14373	12/30/22	ST MARY COMMUNITY ACTIO	243.55
30	14374	12/30/22	ST MARY COMMUNITY ACTIO	200.21

ACCT 001020 TOTALS 975,219.97



CHECK NO. DATE G/L DESCRIPTION CHECK AMOUNT

1	1212	12/12/22	ACH RET NSF CLOTHESLINE	247.99
2	1222	12/19/22	EXELON GENERATION CO.	370,789.74
3	17821	12/01/22	UTILITY SYSTEM FUND	135,000.00
4	17822	12/02/22	GENERAL FUND	10,000.00
5	17823	12/05/22	UTILITY METER DEPOSIT F	750.00
6	17824	12/06/22	GENERAL FUND	20,000.00
7	17825	12/07/22	UTILITY METER DEPOSIT F	600.00
8	17826	12/07/22	UTILITY SYSTEM FUND	160,000.00
9	17827	12/08/22	BANK OF ABBEVILLE & TRU	14,370.20
10	17828	12/08/22	UTILITY SYSTEM FUND	100,000.00
11	17829	12/12/22	UTILITY METER DEPOSIT F	220.00
12	17830	12/13/22	UTILITY METER DEPOSIT F	600.00
13	17832	12/15/22	GENERAL FUND	65,000.00
14	17833	12/16/22	UTILITY SYSTEM FUND	175,000.00
15	17834	12/19/22	UTILITY METER DEPOSIT F	450.00
16	17835	12/19/22	DEPT OF HEALTH & HOSPIT	13,987.80
17	17836	12/20/22	UTILITY METER DEPOSIT F	100.00
18	17837	12/21/22	UTILITY METER DEPOSIT F	130.00
19	17838	12/22/22	UTILITY METER DEPOSIT F	150.00
20	17839	12/22/22	UTILITY SYSTEM FUND	60,000.00
21	17840	12/23/22	UTILITY METER DEPOSIT F	600.00
22	17841	12/27/22	UTILITY METER DEPOSIT F	245.00
23	17842	12/28/22	ST MARY COMMUNITY ACTIO	3,282.82
24	17843	12/28/22	ST MARY COMMUNITY ACTIO	176.32
25	17844	12/29/22	UTILITY METER DEPOSIT F	130.00
26	17845	12/29/22	UTILITY SYSTEM FUND	265,000.00
27	17846	12/30/22	UTILITY METER DEPOSIT F	300.00
28	17847	12/30/22	TECHLINE LTD	14,745.88
29	121222	12/12/22	STATE SALES TAX NOV 2022	7,604.00
30	121422	12/14/22	MISD INVOICE 8550248410	3,067.53
31	121422	12/14/22	MISD INVOICE 8550248401	73,249.39
32	121422	12/14/22	MISD INVNDICE 8550248402	4,530.55
33	121522	12/31/22	BANK SERVICE CHG	35.00
34	122222	12/22/22	ACH RET/DUNG TRAN/NO A/C	52.46

ACCT 001083 TOTALS 1,500,414.68



CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13213	12/01/22	UTILITY METER DEPOSIT F	20,000.00
13214	12/16/22	UTILITY SYSTEM FUND NOW	73.81
		ACCT 001084 TOTALS	20,073.81

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22481	12/01/22	TRACEY M ST JULIEN	137.92
22482	12/01/22	UTILITY SYSTEM FUND	4,925.73
22486	12/01/22	MICHELLE R FOREMAN	215.02
22487	12/01/22	SAMANTHA JANUARY DAY CA	335.43
22488	12/01/22	CRYSTAL C MOUTON	268.69
22489	12/01/22	MARIN SHURI SUAREZ	220.29
22490	12/01/22	MOLLY B MANUEL	192.56
22491	12/01/22	LAKASHA WILLIS	62.42
22492	12/01/22	CASSIA D DAVIS	197.10
22493	12/01/22	SOLANGE Y DAVIS	97.88
22494	12/01/22	JOHN W ROBICHAUX	233.64
22495	12/01/22	ANGELA CHAVEZ	104.74
22496	12/01/22	BARBARA BERGERON	244.98
22497	12/01/22	NICHOLAS S ELLENDER	242.74
22498	12/01/22	ALANA & LIN WANG	294.36
22499	12/01/22	MANUEL BUILDERS	286.61
22500	12/01/22	MANUEL BUILDERS	264.78
22501	12/21/22	UTILITY SYSTEM FUND	3,195.52
22502	12/21/22	AUTO IMAGE	70.14
22503	12/21/22	ROSA SAMUEL GONCALVES	266.44
22504	12/21/22	WINSTON E TAYLOR	9.96
22505	12/21/22	LATASHA SAVOY	188.59
22506	12/21/22	JUNE E BROUSSARD	270.97
22507	12/28/22	TORRIE J SOLOMON	220.66
22508	12/30/22	NIEMAH CAMPBELL	300.00
22509	12/30/22	KENNETH R LEE	300.00
22510	12/30/22	UTILITY SYSTEM FUND	5,797.08
22511	12/30/22	WILLIAM M WILLIBER	791.32
22512	12/30/22	KERRY L DUVIC	215.64
22513	12/30/22	REBECCA A MERGIST	219.56
22514	12/30/22	PHYLLIS GREEN	223.62
22515	12/30/22	BROOKLYN N SANCHEZ	191.16
22516	12/30/22	MEGAN R BROUSSARD	37.87
22517	12/30/22	TREY MONTAGNE &	288.35
22518	12/30/22	DAVID CRAFT W M D	139.29

ACCT 001085 TOTALS 21,071.06

FUND 40 TOTALS 2,516,779.52



CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
14423	12/01/22	CARLTON CAMPBELL	.34
14424	12/06/22	BENNIE SUE HEBERT ETALS	1.23
122722	12/27/22	NSF EL PASO FOR TAXES	16.24
122922	12/29/22	NSF F SONNIER FOR TAXES	73.30
		ACCT 001020 TOTALS	91.11
		FUND 55 TOTALS	91.11

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1 1028 12/09/22 FRANK HARRISON 8,677.61

4 ACCT 001020 TOTALS 8,677.61

6 FUND 62 TOTALS 8,677.61





Jeff Landry  
Attorney General

## State of Louisiana

DEPARTMENT OF JUSTICE  
CIVIL DIVISION  
P.O. BOX 94005  
BATON ROUGE  
70804-9005

**September 3, 2020**  
**OPINION 20-0105**

71 MUNICIPALITIES

J. Isaac "Ike" Funderburk  
City Attorney  
City of Abbeville  
P.O. Box 1170  
Abbeville, La 70511

La. R.S. 33:2212

La. R.S. 47:338.24.6

The City of Abbeville may use an across the board raise to full-time employees to satisfy the longevity pay increase required by La. R.S. 33:2212(F)(2). This across the board raise may be funded by the dedicated tax approved by voters to provide sustainable raises for the City's full-time employees.

Dear Mr. Funderburk:

You have requested an opinion of the Attorney General's office regarding whether the requirement for a longevity pay increase in La. R.S. 33:2212(F)(2) is satisfied if the City of Abbeville ("the City") grants an across the board raise to all city employees.

Act 189 of 2019 Louisiana Legislative Regular Session ("Act 189") enacted La. R.S. 47:338.24.6, which provides that the governing authority of Abbeville may levy and collect an additional sales and use tax, pursuant to voter approval. Louisiana Revised Statute 47:338.24.6 (E) restricts the proceeds of the tax to salary increases for full-time employees of the City of Abbeville.

Act 189 also enacted La. R.S. 33:2212(F)(3), which provides as follows:

Notwithstanding any other provisions of law to the contrary, the city of Abbeville, is hereby authorized to grant equal raises to all full-time officers of the Abbeville Police Department, without consideration of rank or longevity. The raises shall be funded by an additional sales tax, if approved by the registered voters of the city.

An election was duly called and held, wherein a majority of those who voted, voted in favor of the sales tax provision that read as follows:

Shall the city of Abbeville, State of Louisiana (the "City"), under the provisions of the constitution and other statutory authority, be authorized to levy and collect a tax of  $\frac{1}{2}$  of one percent (0.5%) ("the Tax"). (\$1,400,000.00 is expected at this time to be collected from the levy of the Tax for an entire year) in perpetuity, beginning October 1, 2019, upon the sales at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the City, all as defined by law, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) to be dedicated as follows: to

provide sustainable raises for the City's full time employees, as determined by the City, in the manner provided by law?

You are now asking this office if the two percent longevity pay increase required by La. R.S. 33:2212(F)(2) may be satisfied by the across the board raise authorized by La. R.S. 33:2212(F)(3). Additionally, you have asked if the dedicated tax proceeds may be used for an across the board raise for city employees which would also satisfy the longevity pay increase for members of the police department.

Louisiana Revised Statute 33:2212(F)(2) mandates that:

On and after August 1, 1982, each member of the police department of the city of Abbeville who has had three years continuous service shall receive an increase in salary of two percent and shall thereafter receive an increase in salary of two percent for each additional year of service. Both the base pay and accrued longevity shall be used in computing such longevity pay.

Louisiana Revised Statute 33:2212(A) establishes minimum salary requirements and La. R.S. 33:2212(F)(2) provides for the minimum longevity pay increases for members of the Abbeville Police Department. Conversely, La. R.S. 33:3312(F)(3) simply authorizes the City to "grant equal raises to all full-time officers of the Abbeville Police Department, without consideration of rank or longevity." It is our opinion that the City may use an across the board raise to full-time employees to satisfy the longevity pay increase required by La. R.S. 33:2212(F)(2). This conclusion is consistent with our prior opinions and existing jurisprudence on longevity pay increases.

In *Turner v. City of Shreveport*, (La.App. 2 Cir. 8/15/83), 437 So.2d 961, writ denied, 442 So.2d 468 (La. 1983) suit was filed by employees of the Shreveport Fire Department seeking to recover longevity pay increases due under statute. The trial court gave the City credit against the mandated longevity pay increases for any annual increases in the firefighters' salaries, regardless of designation. *Id.* at 963. The plaintiffs appealed stating the trial court erred when it credited all pay increases granted by the City against the statutorily required longevity raises. *Id.* at 963. The court concluded:

Our discernment of legislative intent in conjunction with a commonsense approach to the issue dictate the conclusion that, if this mandated increase is paid, regardless of whether described expressly as a "longevity pay increase" or not, the municipality has complied with Section 1992. Consequently, we find that the district judge correctly disposed of this pivotal issue.

*Id.* at 965.

Similarly, in *New Orleans Firefighters Local 632, et al. v. City of New Orleans et al.*, 03-1281 (La.App. 4 Cir. 5/26/04), 876 So.2d 211 the Fourth Circuit Court of Appeal

reviewed a final judgment rendered by the trial court. The trial court judgment included an adjustment to the base pay of the plaintiffs to include all longevity pay increases that they should have received under the law. *Id.* at 214. The trial court granted the city credit for the years in which the city gave the firefighters longevity pay increases, but not for those years in which a general raise was realized for all city employees. *Id.* at 215. On review, defendants argued that the trial court erred in denying the city the right to receive credit for increases due to the general raises and that the trial court erred in ruling that the firefighters are entitled to the statutorily mandated longevity raises as well as other pay raises given to all employees. *Id.* at 218-219. The Fourth Circuit agreed stating, "although the discretionary raises were not designated as 'longevity pay increases,' the first 2% of each raise qualified as such...the City should receive a credit of 2% in the years in which 'city-wide' pay raises were given." *Id.* at 225.

In La. Atty. Gen. Op. No. 07-0310, the City of Sulphur acknowledged that a 2% longevity pay increase was due to certain re-hired firefighters. Although the City had granted some firefighters a 2% longevity pay increase in addition to a 3% citywide pay increase, the re-hired firefighters had not received the 2% longevity pay increase. The City asked this office whether the 3% citywide pay increase satisfied the 2% longevity pay increase that was due to the re-hired firefighters. This office, relying on *Turner*, found the city complied with the statutory requirement for a longevity raise at the time the municipality gave the 3% citywide raise. However, the opinion noted that *New Orleans Firefighters Local 632, et al. v. City of New Orleans et al.* prohibits applying the excess of any citywide pay increase to longevity pay raises due in past or subsequent years. For example, a city may not grant a city-wide increase of 3% and attempt to use the additional 1% above the longevity pay raise due to satisfy any portion of the 2% longevity pay increase due in subsequent years. *Id.* at 224-225.

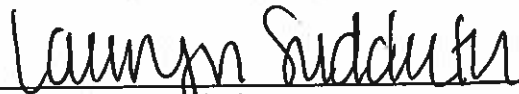
Although these cases dealt with longevity pay increases for firemen pursuant to La. R.S. 33:1992, we believe a court would apply the same analysis to the longevity pay increases for members of the Abbeville Police Department required by La. R.S. 33:2212(F).

Additionally, because a city-wide raise is authorized for full-time city employees by the proposition language, the City may use these funds to grant an across the board raise for full-time city employees including full-time officers, and this raise may be applied to satisfy the longevity pay increase required by La. R.S. 33:2212(F)(2)

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of any further assistance, please do not hesitate to contact us.

With best regards,

JEFF LANDRY  
ATTORNEY GENERAL

BY:   
Lauryn A. Sudduth  
Assistant Attorney General





**DARNALL SIKES  
& FREDERICK**

A CORPORATION OF CERTIFIED  
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue  
Eunice, LA 70535

P 337-457-4146  
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette    Morgan City    Abbeville

January 5, 2023

Roslyn R. White, Mayor  
P.O. Box 1170  
Abbeville, LA 70511-1170

Dear Mayor White,

We are pleased to confirm our understanding of the services we are to provide for the City of Abbeville for the year ended December 31, 2022.

***Audit Scope and Objectives***

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of Abbeville as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Government's 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. As part of our engagement, we will apply certain limited procedures to the Government's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary comparison schedules of General Fund and Sales Tax Funds.
2. Schedule of finding progress for the employees' health insurance programs after retirement.
3. Schedule of proportionate share of net pension liability.
4. Schedule of contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Government's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Major governmental funds budgetary comparison.
3. Nonmajor governmental funds combining financial statements.
4. Utility fund comparative departmental analysis of revenues and expenses.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Abbeville and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.



We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses.

Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Government’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Abbeville’s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Abbeville’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing and submitting to the applicable authority the financial statements with related notes, schedule of expenditures of federal awards, data collection form, and the depreciation schedule of City of Abbeville in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.



You agree to assume all management responsibilities for the financial statements with related notes, schedule of expenditures of federal awards, data collection form, depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, the schedule of expenditures of federal awards, data collection form, and the depreciation schedule and that you have reviewed and approved the financial statements and related notes, the schedule of expenditures of federal awards, data collection form, and depreciation schedule prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements, (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes) rules and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements and related notes, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.



Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to City of Abbeville; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Darnall, Sikes, & Frederick and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Legislative Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Darnall, Sikes, & Frederick personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Legislative Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Rachel Ashford is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 2023 and to issue our reports no later than June 30, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$48,000 for the year's engagement. Non attest services will be billed at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

### **Reporting**

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to the President and Council of City of Abbeville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

*Government Auditing Standards* requires that we provide you with a copy of our most recent quality control review report. Our September 11, 2019 peer review report accompanies this letter.

In accordance with the provisions of state law, this engagement agreement must be approved by the legislative auditor prior to commencement of our audit.



Roslyn R. White, Mayor  
City of Abbeville  
Page 9

We appreciate the opportunity to be of service to City of Abbeville and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return to us.

Respectfully,

## **Darnall, Sikes & Frederick**

(A Corporation of Certified Public Accountants)

ENGAGEMENT APPROVED:

Management Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



1231 East Laurel Avenue  
Eunice, LA 70535

P 337-457-4146  
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:  
Lafayette    Morgan City    Abbeville

**DARNALL SIKES  
& FREDERICK**  
A CORPORATION OF CERTIFIED  
PUBLIC ACCOUNTANTS

January 5, 2023

Roslyn R. White, Mayor  
P.O. Box 1170  
Abbeville, LA 70511-1170

Dear Mayor White,

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of Abbeville.

You will agree to the procedures listed in the attached schedule, and will acknowledge that the procedures to be performed are appropriate for the intended purpose of this engagement, which is to perform specified procedures on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period ended December 31, 2022. These procedures were also agreed to by LLA, and LLA acknowledges that the procedures are appropriate for the intended purpose of the engagement.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgement are contained within this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on the C/C areas. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We plan to begin our procedures on approximately January 31, 2023 and, unless unforeseeable problems are encountered, the engagement should be completed by June 30, 2023.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the City and the LLA, and will be published on the LLA's website as a public document.

If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report.

Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



You understand that the report is intended solely for the use of the City and LLA, and should not be used by anyone other than those specified parties.

There may exist circumstances that, in our professional judgment, will require we not issue a report and withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of the engagement are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations (unless otherwise specified in the agreed-upon procedures); however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the C/C areas that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the results of the procedures performed in the C/C areas, we will communicate such matters to you and will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You agree to the procedures to be performed, and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the C/C areas and ensuring that these areas are administered in accordance with the best practices criteria presented in the SAUPs; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes.

In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the C/C areas and administration of those areas in accordance with the best practices criteria in the SAUPs.

Rachel Ashford is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$9,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is understood that our engagement documentation is confidential information. However, we will make our engagement documentation available to any successor auditor, LLA, or recognized external quality control review organizations as requested. We will retain our engagement documentation for five years.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgement that the procedures are appropriate for their purposes.

Respectfully,

***Darnall, Sikes, & Frederick***  
(A Corporation of Certified Public Accountants)

ENGAGEMENT APPROVED:

This letter correctly sets forth the understanding of the City of Abbeville.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





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Eunice, LA 70535

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OTHER LOCATIONS:  
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**DARNALL SIKES  
& FREDERICK**  
A CORPORATION OF CERTIFIED  
PUBLIC ACCOUNTANTS

January 5, 2023

Roslyn R. White, Mayor  
P. O. Box 1170  
Abbeville, LA 70511-1170

Dear Mayor White,

This letter confirms our understanding of the nonattest services you have requested our firm to provide the City of Abbeville during the years 2023 and 2024.

Management has a responsibility to be in a position in fact and appearance to make an informed judgement on the results of the nonaudit services. Management is further required to (a) designate a qualified management-level individual to be responsible and accountable for overseeing the nonaudit services, (b) monitor the performance of the nonaudit service to ensure that it meets management’s objectives, (c) make any decisions that involve management functions related to the nonaudit service and accepts full responsibility for such decisions, and (d) evaluate the adequacy of the services performed and any findings that result. The attached list describes the nonaudit services we will provide, their frequency, and scope, as well as identifies the mener of management responsible for the respective nonaudit services to be provided.

We will provide these services for a monthly fee of \$3,250.

Please indicate the acceptance of your understanding by signing below in the space provided.

Very truly yours,

*Darnall, Sikes & Frederick*  
(A Corporation of Certified Public Accountants)

Steven Moosa, CPA

RESPONSE:

This letter correctly sets forth the City of Abbeville’s understating:

Approved \_\_\_\_\_, Mayor

Roslyn R. White, Mayor  
Attachment

	RESPONSIBLE EMPLOYEE
<u>YEAR-END ACCOUNTING</u>	
Assist with calculating depreciation for the utility fund based on lives, methods and salvage values provided.	Mayor
Maintain general fixed asset listing based on current year additions and disposals, including infrastructure, provided by management and in accordance with policies established by the City.	Mayor
Advise the Mayor when preparing the annual budget and budget revisions, however the adoption of the budget remains the responsibility of the City.	Mayor
Assist with compiling financial statements, including note disclosures and required supplemental information.	Mayor
<u>ROUTINE SERVICES</u>	
Preparation of federal census reports based on audited financial, when requested.	Treasurer
Preparation of utility survey reports for bond research company when requested.	Treasurer
Review calculation of monthly power cost factor based on information provided.	Treasurer
Analyze budget-to-actual comparisons and provide recommendations for amending the budget, however, the decision to amend the budget and areas to amend is the responsibility of the City.	Mayor
<u>OTHER SERVICES</u>	
Attend Council meetings when requested.	Mayor
General availability to answer questions of City administration employees.	Mayor
Assist with summarizing financial information required for certain grant funding.	Mayor
Correspond with Internal Revenue Service on notices regarding payroll tax matters.	Treasurer
Special research projects when requested by the Mayor and City Council (at hourly rates).	Mayor



# Memo

**To:** Mayor Roslyn White  
**From:** Chris Gautreaux  
**cc:** Sarah Alpough  
**Date:** 09-27-2022  
**Re:** 1006 Franks Alley

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The residence at 1006 Franks Alley was inspected on September 27, 2022. Based on the inspections done, the cost to repair the structure to current codes outweighs the cost to demolish it. Therefore, this structure should be condemned and should be demolished. Enclosed are the photographs taken of the residence.

Thanks

Chris Gautreaux





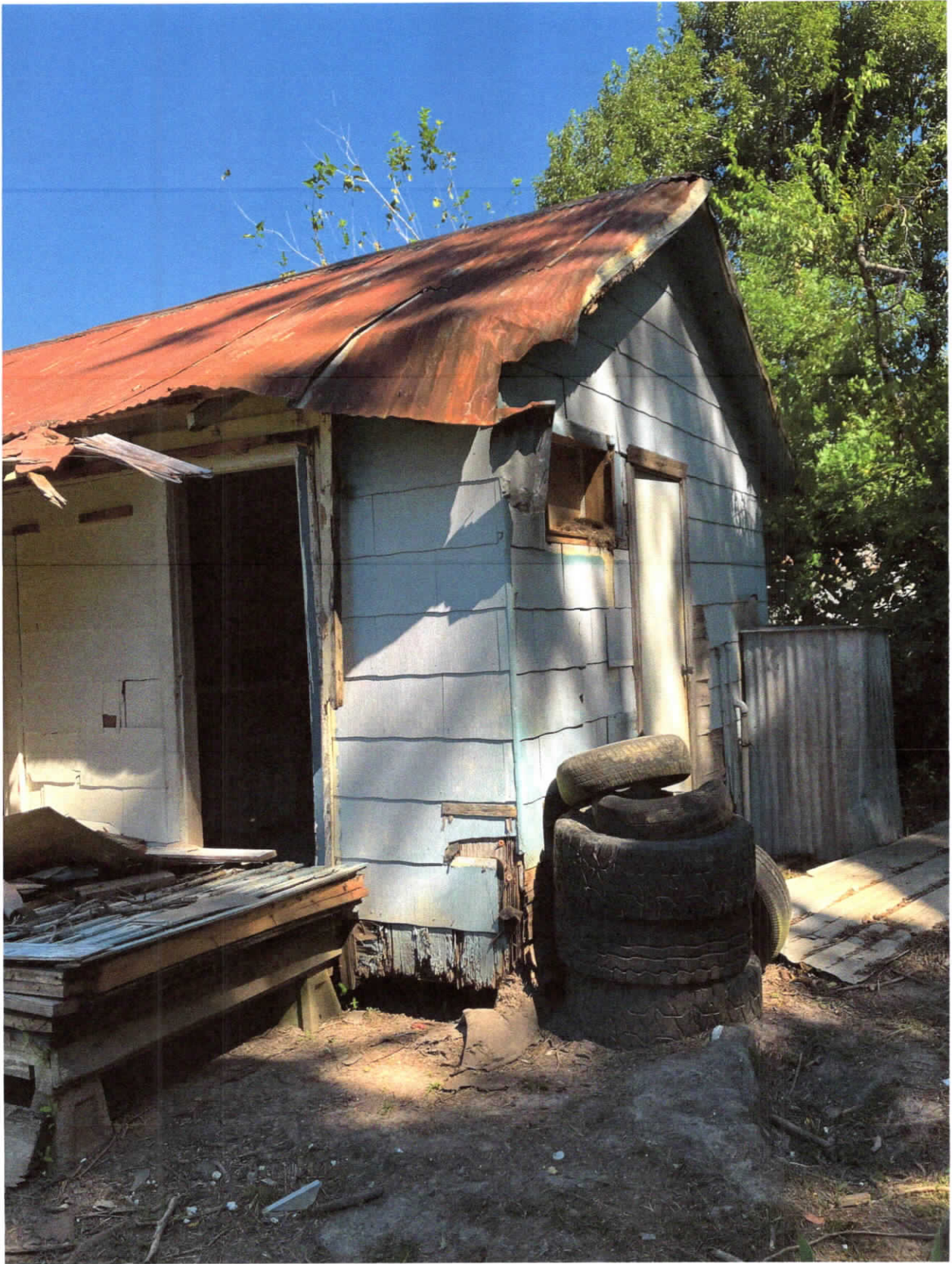












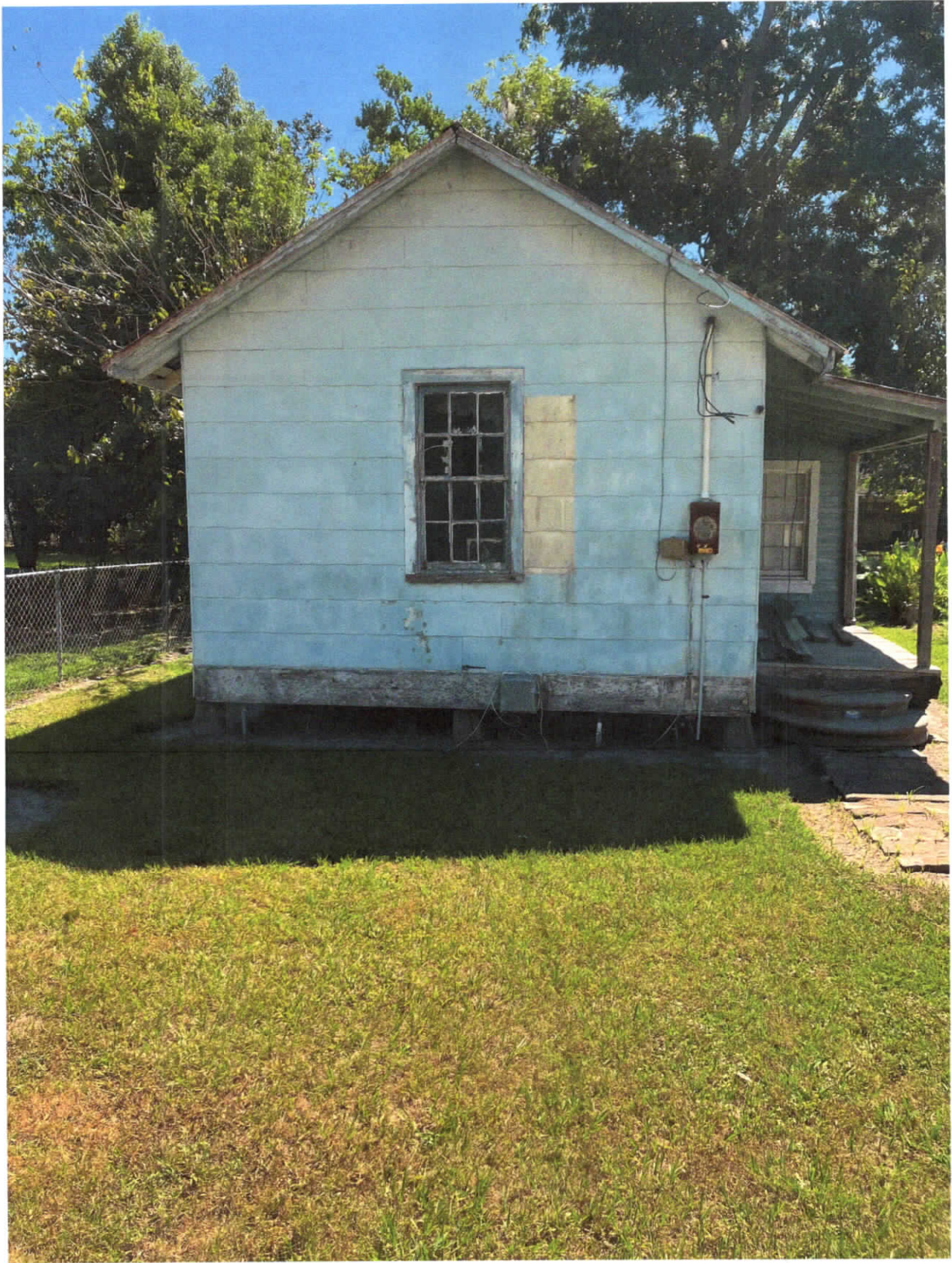


















**BID ON DEMOLITION OF STRUCTURE**

TO: TICKET SERVICES  
RUSSELL ALEXIS  
P.O. BOX 1621  
ABBEVILLE, LA 70511

FROM: CITY OF ABBEVILLE, PERMIT DEPT.

LOCATION OF JOB: **1006 FRANKS ALLEY**

**THE STRUCTURE HAS TESTED POSITIVE FOR ASBESTOS ON THE OUTSIDE MATERIAL OF HOUSE THEREFORE, ALL DEMO DEBRIS MUST BE BROUGHT TO AN ASBESTOS SITE. DEBRIS CAN NOT BE BROUGHT TO VERMILION PARISH DUMP.**

- SCOPE OF WORK:
- To tear down structure at **1006 FRANKS ALLEY**
  - To remove all remains from demolition of structure from property
  - To remove any cement pillars, cement slabs, steps, piping, etc. from property
  - To cut and remove any tall grass, heavy brush or fallen trees from property if applicable
  - To haul dirt to level lot, if necessary after demolition is complete
  - To contact Louisiana One Call at 1-800-272-3020 for utility locations (Provide this office with ticket # once obtained)
  - File a demolition application and pay for demolition permit  
(Residential \$150.00/ Commercial \$250.00)

BID AMOUNT: \$ 2800.00

BID DUE BY: **Friday, January 13, 2023 by 3:00 pm**

**PLEASE READ THE FOLLOWING CAREFULLY:**

**\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\***

**PROPERTY MUST BE COMPLETELY CLEARED OF ALL REMAINS OF STRUCTURE AND OTHER DEBRIS BEFORE PAYMENT IS MADE.**

**\*\*\*PLEASE NOTE THAT REMAINS OF STRUTURE CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM THE PARISH FOR DEMOLITION DEBRIS. LOADS MUST BE HAULED TO THE SOLID WASTE DISPOSAL PLANT (898-4338). CONTRACTOR IS RESPONSIBLE FOR SECURING & PAYING FOR DEMOLITION PERMIT WITH THE CITY OF ABBEVILLE BEFORE DEMOLITION IS STARTED.**

**[ PLEASE INCLUDE CHARGES FOR HAULING DEBRIS AND DEMOLITION PERMIT IN YOUR BID.]**

  
Signature

# Breauxs Backhoe

## Bid for Construction Job:

January 12, 2023  
City of Abbeville  
Job Address:  
1006 Franks Alley  
Abbeville, La. 70510

Attention: Owners  
Breauxs Backhoe is pleased to offer the following proposal to perform demolition/dirtwork services per your request for your business.

**Total Labor:**

Demolish Hauloff Structure. (Asbestos Removal/Dirtwork Included) **\$8,900.00**

All labor and equipment will be furnished by Breauxs Backhoe. All work is done in a professional manner and will be guaranteed to meet all your requirements.

Thanks,  
Sedric Breaux  
Breauxs Backhoe  
337-257-6478 Cell Trey  
337-207-5075 Cell Sedric

Accepted By:



**BID ON DEMOLITION OF STRUCTURE**

TO: BROWNS DEMOLITION  
606-A CYRUS LOOP  
JENNINGS, LA 70546

FROM: CITY OF ABBEVILLE, PERMIT DEPT.

LOCATION OF JOB: **1006 FRANKS ALLEY**

**THE STRUCTURE HAS TESTED POSITIVE FOR ASBESTOS ON THE OUTSIDE MATERIAL OF HOUSE THEREFORE, ALL DEMO DEBRIS MUST BE BROUGHT TO AN ASBESTOS SITE. DEBRIS CAN NOT BE BROUGHT TO VERMILION PARISH DUMP.**

- SCOPE OF WORK:
- To tear down structure at **1006 FRANKS ALLEY**
  - To remove all remains from demolition of structure from property
  - To remove any cement pillars, cement slabs, steps, piping, etc. from property
  - To cut and remove any tall grass, heavy brush or fallen trees from property if applicable
  - To haul dirt to level lot, if necessary after demolition is complete
  - To contact Louisiana One Call at 1-800-272-3020 for utility locations (Provide this office with ticket # once obtained)
  - File a demolition application and pay for demolition permit  
{Residential \$150.00/ Commercial \$250.00}

BID AMOUNT: \$ 9,999.75

BID DUE BY: **Friday, January 13, 2023 by 3:00 pm**


**PLEASE READ THE FOLLOWING CAREFULLY:**

**\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\***

**PROPERTY MUST BE COMPLETELY CLEARED OF ALL REMAINS OF STRUCTURE AND OTHER DEBRIS BEFORE PAYMENT IS MADE.**

**\*\*\*PLEASE NOTE THAT REMAINS OF STRUTURE CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM THE PARISH FOR DEMOLITION DEBRIS. LOADS MUST BE HAULED TO THE SOLID WASTE DISPOSAL PLANT (898-4338). CONTRACTOR IS RESPONSIBLE FOR SECURING & PAYING FOR DEMOLITION PERMIT WITH THE CITY OF ABBEVILLE BEFORE DEMOLITION IS STARTED.**

**{ PLEASE INCLUDE CHARGES FOR HAULING DEBRIS AND DEMOLITION PERMIT IN YOUR BID. }**

  
\_\_\_\_\_  
Signature