

**CITY OF CENTRAL, LOUISIANA**  
**SCHEDULE OF FINDINGS AND RESPONSES**

For the year ended June 30, 2015

**1) Summary of Auditors' Results:**

- A) The type of report issued on the financial statements: **Unqualified opinion.**
- B) Significant deficiencies in internal control were disclosed by the audit of financial statements: **None.**  
Material weaknesses: **None.**
- C) Noncompliance that is material to the financial statements: **2015-1.**
- D) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2015-1.**

**2) Findings – Financial Statement Audit**

**2015-1 Violation of State Budget Law**

**Criteria:** Louisiana Revised Statute 39:1310 requires governments to amend general and special revenue fund budgets when actual expenditures plus expected expenditures exceed budgeted amounts by 5% or more or when actual revenues plus expected revenues will fall short of budgeted amounts by 5% or more.

**Observation:** The ESDRIM and Half Cent Sales Fund's actual expenditures exceeded budgeted expenditures by 6.23% and 19.9%, respectively. Therefore, the City is not in compliance with the Louisiana Budget Law.

**Recommendation:** The City should monitor its general and special revenue funds' budgets on a continual basis and amend the budgets in accordance with State statute.

**Management's Corrective Action:** Management will continuously monitor the actual revenue and expenditures of funds throughout the year and make the necessary budget amendments as need to ensure compliance with the Louisiana Budget Law.