



# JACKSON PARISH POLICE JURY

Courthouse

500 East Court Street, Room 301  
Jonesboro, Louisiana 71251-3446

Phone: (318) 259-2361

Fax: (318) 259-5660

[www.jacksonparishpolicejury.org](http://www.jacksonparishpolicejury.org)

## MEMBERS

### WARD 1

TODD CULPEPPER  
P. O. Box 323  
Quitman, LA. 71268  
(318) 259-4184 (Work)  
(318) 243-1084

### WARD 2

EDDIE M. LANGSTON  
770 Taylor Road  
Jonesboro, LA. 71251  
(318) 259-7448

### WARD 3

AMY C. MAGEE  
2332 Walker Road  
Jonesboro, LA. 71251  
(318) 235-0002

### WARD 4

JOHN W MCCARTY  
2766 Hwy 155  
Quitman, LA 71268  
(318) 259-9694

### WARD 5

TARNESHALA COWANS  
598 Beech Springs Road  
Jonesboro, LA. 71251  
(318) 480-9095

### WARD 6

REGINA H. ROWE  
159 Hughes Rd.  
Jonesboro, LA 71251  
(318) 259-7923

### WARD 7

LYNN TREADWAY  
505 Fifth Street  
Jonesboro, LA 71251  
(318) 259-7673  
(318) 680-8510

Notice Posted: Monday, February 25, 2019, 2:30 P.M.  
Notice of Public Meeting  
Finance Committee Meeting

DATE: Wednesday, February 27, 2019  
TIME: 12:10 PM  
PLACE OF MEETING: Jackson Parish Courthouse  
Police Jury Meeting Room  
500 E. Court Street, Room 301  
Jonesboro, LA 71251

## AGENDA:

### Call to Order

### Invocation

### Pledge of Allegiance

### Public Comments

## Agenda Items

1. Discuss payroll services proposal
2. Discuss financial software support

## Adjourn

Committee Members: **Mr. John McCarty, Chair**  
Mr. Todd Culpepper  
Ms. Regina Rowe

Gina M. Thomas, Secretary-Treasurer  
\_\_\_\_\_  
Jackson Parish Police Jury  
\_\_\_\_\_  
500 E. Court Street, Room 301, Jonesboro, LA. 71251  
\_\_\_\_\_  
(318) 259-2361 extension 203  
\_\_\_\_\_

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Gina Thomas at (318) 259-2361, extension 203 describing the assistance that is necessary.

**It is possible that a quorum of the Police Jury may be in attendance at the meeting, but no action of the Police Jury as a whole will be taken.**



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## Cost Benefit Analysis: Payroll Services

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Payroll management is a critical role of the Jackson Parish Police Jury. As our payroll and benefits costs make up the highest costs in the organization, it is no surprise that this also comes with additional analysis, review, and requirements. In a dynamic environment where rules and regulations are constantly changing, it is crucial that we not only process payroll in a timely and accurate manner, but we are also required to keep up with the changes in laws and policies as well.

Reasons why many mid-sized Parishes (and private businesses) have moved to outsourcing their payroll process:

### Strategic:

- Staff is struggling to maintain compliance and accuracy
- Payroll process exceeds the software's capabilities
- Additional employees and staff are required to maintain the level of business

### Cost Savings:

- Software savings by eliminating the payroll and HR modules: \$2,836.71
- Reduction in penalties for late reporting: \$4,000+
- Annual conferences and supplemental training on payroll/retirement: \$1,100
- A clean audit is difficult to monetize, but is a direct reflection on the financial stability of our organization

Management Savings: are a non-monetary value, but by relieving the management team of the time-consuming work of ongoing payroll functions, there will be an increase in overall productivity. Payroll being outsourced will release a substantial number of hours that our administrative staff can use to engage in tasks and projects that provide more long-term benefits to our organization such as the new website, updating policies and procedures, and administering to Police Jury boards and commissions.

Time Savings: can be seen as another side of cost savings. The average time spent processing payroll for an organization our size is about 40 – 50 hours monthly and that does not include additional time for ongoing changes in payroll, administering benefits, compliance, and other associated tasks. While we do have a dedicated staff member assigned to this process each week, that is not their sole job duties, so any additional time spent to complete payroll, takes away from other assigned tasks and projects.



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Software Support Issues: have contributed to the lack of timeliness in our payroll processing. The average days for resolution to a payroll item is over a week, which then exacerbates the problems when we are required to continue with the next weekly payroll run before the issues have been properly resolved.

### Planned Job Duty Re-assignments:

Alleviating the payroll process does not eliminate a job position. On average for the year 2018, our payroll clerk worked an average of 46 hours per week, that is almost an extra day given every single week (no overtime is paid for these hours). We have also temporarily shifted many duties to our AP Clerk during the conversion to try to alleviate some of the workload.

The recommended job duties if weekly payroll processing and reporting is outsourced would include (but not be limited to):

- Update and maintenance of Personnel Records (we have new regulations of how to file and maintain personnel records and we have not been able to dedicate resources to this project)
- Establish on-boarding procedures for new hires including pre-employment screenings, an orientation program, new hire packet, general checklists for the probation period, and follow-up with new hires
- Update and maintain general payroll/personnel related documents (electronic copies, forms on letterhead, updated to be in compliance with new laws)
- Administration of annual employee events (health insurance open enrollment, ethics training, sexual harassment training) – including coordinating with presenters and planning luncheons
- Working with Secretary-Treasurer to present new and updated policies to employees
- Community Center Rentals – also working on recommended updates to the contract for clarity and to streamline rental process

Recommended job duties to take back over from AP Clerk:

- Building Permit processing (also establishing detailed instructions and procedures on this process that can be clearly communicated to the public)
- Account reconciliations for monthly bank statements

Additional shifts in job duties will be made as the AP Clerk is alleviated of some of these duties, they will take on more duties assigned by the Secretary-Treasurer. This will involve many staff meetings and clear direction on who will be doing what. By the end of this process, we should have three cross-trained staff members with established procedures and increased efficiency.

# Kenneth D. Folden & Co.

Kenneth D. Folden, CPA

Certified Public Accountants

Alayna C. Huckaby, CPA

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February 6, 2019

Mr. John McCartney, President  
Jackson Parish Police Jury  
500 Court Street  
Jonesboro, Louisiana 71251

Dear Mr. McCartney:

We are pleased that you and the Jackson Parish Police Jury are considering our firm for payroll services. The purpose of this letter is to describe briefly our accounting practices and fees and to let you know about our firm and our experience with governmental accounting and auditing. Our accounting and payroll procedures will be outlined fully in an engagement agreement if you are satisfied with this proposal.

Our firm is located in Jonesboro, Louisiana, and we have three full-time certified public accountants and seven full-time staff accountants. Our office currently has approximately 30 governmental engagements, including compilations, reviews, audits, and payroll and accounts payable processing. The governmental agencies that we have completed work for include police juries, school boards, municipalities, tax assessors, sheriffs, district attorneys, and special governmental districts such as water districts, fire districts, and service districts. In addition, we have experience as auditors, so we can assist the Jackson Parish Police Jury by insuring that the audit and the statewide agreed-upon procedures components of payroll and accounts payable are completed timely and accurately. With more than 30 years' experience with governmental accounting and auditing, Kenneth D. Folden will be the engagement partner for your payroll services.

Based on our discussion with the Secretary/Treasurer, Gina Thomas, we have enclosed a detailed proposal of our anticipated services including hours and fees.

Thank you for your consideration of our firm in this matter.

Sincerely,

*Kenneth D. Folden & Co., CPAs*

Kenneth D. Folden & Co., CPAs

Our monthly services will include processing payroll weekly and monthly, as it applies to each employee; maintaining the leave time balances for each employee; processing payments for any and all deductions, including payroll taxes, retirement, garnishments, and insurance deductions; and the preparation of a month-end summary and appropriate journal entries for the Jackson Parish Police Jury. We will also reconcile the payroll bank account monthly. For these services, we anticipate it will take approximately 40 to 50 hours monthly. Our hourly rate for these services is \$85.00. Therefore, we anticipate a monthly fee of between \$3,825.00 and \$4,250.00

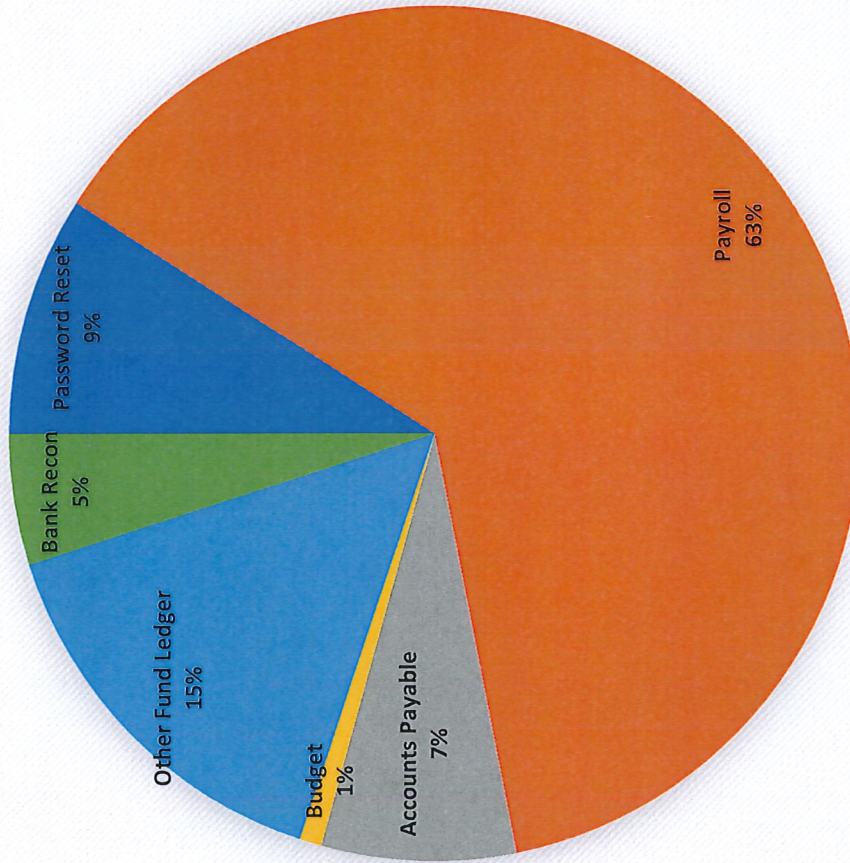
We anticipate the initial setup of all employees, insurances, and all withholdings to take 75 -85 hours at \$85.00. This would be between \$7,500.00 to \$8,500.00

For months in which quarterly payroll tax returns are due, there will be approximately an additional ten hours of accounting time that includes completing and filing quarterly payroll tax returns at \$85.00 an hour.

Lastly, at year-end, we will issue W-2s to employees, file appropriate annual payroll tax returns, and issue the Affordable Care Act forms (Form 1095-C) as necessary. For the year-end activities, there will be approximately an additional 40 hours of accounting time.



## Tickets by Area



### Total Number of Tickets by Area:

Payroll: 76  
 Other Fund Ledger: 18  
 Password Reset: 11  
 Accounts Payable: 9  
 Bank Reconciliation: 6  
 Budget: 1

### Average Days to Resolve by Area:

Payroll: 10  
 Other Fund Ledger: 4  
 Password Reset: 4  
 Accounts Payable: 15  
 Bank Reconciliation: 14