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CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 02/28/01

CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

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January 31, 2001

Mr. Charles R. Henington, Jr.  
Caddo Parish Tax Assessor  
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying financial statements of the Caddo Parish Tax Assessor, component unit of the Caddo Parish Commission, as of December 31, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Caddo Parish Tax Assessor management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Caddo Parish Tax Assessor as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying other financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Caddo Parish Tax Assessor. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2001, on our consideration of the Assessor's internal control structure and on its compliance with laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Heard, McElroy & Vestal, LLP*

CADDO PARISH TAX ASSESSOR

BALANCE SHEETS-ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2000

<u>A S S E T S</u>	<u>Governmental Fund Type Salary and Expense Fund</u>	<u>Fiduciary Fund Type Agency Funds</u>
Cash and cash equivalents-Note 3	100,575	-
Investments, at cost-Note 4	450,000	-
Investment in deferred compensation	-	645,779
Accrued interest receivable	6,703	-
Prepaid expense	-	-
Furniture, office equipment and GIS equipment-Note 5	-	-
Computer equipment-Note 5	-	-
Amount to be provided for retirement of general long-term obligations-Notes 8 and 10	<u>-</u>	<u>-</u>
Total assets	<u>557,278</u>	<u>645,779</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities:</u>		
Accounts payable	30,723	-
Deferred revenue-Note 9	57,742	-
Deferred compensation payable	-	645,779
Obligations under capital leases-Notes 8 and 10	<u>-</u>	<u>-</u>
Total liabilities	88,465	645,779
<u>Fund equity:</u>		
Investment in general fixed assets	-	-
Fund balance-unreserved and undesignated	<u>468,813</u>	<u>-</u>
Total fund equity	<u>468,813</u>	<u>-</u>
Total liabilities and fund equity	<u>557,278</u>	<u>645,779</u>

The accompanying notes are an integral part of these financial statements.

<u>Account Group</u>		<u>Totals</u>	
<u>General Long-</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Term Obligations</u>	<u>Fixed Assets</u>	<u>2000</u>	<u>1999</u>
-	-	100,575	37,690
-	-	450,000	865,000
-	-	645,779	605,893
-	-	6,703	29,041
-	-	-	1,500
-	296,878	296,878	315,765
-	627,134	627,134	611,890
<u>144,122</u>	<u>-</u>	<u>144,122</u>	<u>207,489</u>
<u>144,122</u>	<u>924,012</u>	<u>2,271,191</u>	<u>2,674,268</u>
-	-	30,723	12,432
-	-	57,742	36,363
-	-	645,779	605,893
<u>144,122</u>	<u>-</u>	<u>144,122</u>	<u>207,489</u>
144,122	-	878,366	862,177
-	924,012	924,012	927,655
-	-	468,813	884,436
<u>-</u>	<u>924,012</u>	<u>1,392,825</u>	<u>1,812,091</u>
<u>144,122</u>	<u>924,012</u>	<u>2,271,191</u>	<u>2,674,268</u>

CADDO PARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-

GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED DECEMBER 31, 2000

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED

DECEMBER 31, 1999

	<u>Governmental Fund Type</u> <u>Salary and Expense Fund</u>	
	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>		
Caddo Assessment District-Note 2	2,017,368	1,922,646
State revenue sharing-Note 9	101,848	103,881
Charges for services	75,042	80,812
Interest income	84,502	93,896
Miscellaneous	<u>2,325</u>	<u>133</u>
Total revenues	2,281,085	2,201,368
 <u>Expenditures:</u>		
Insurance	371,274	319,190
General office expense	46,687	55,936
Professional fees	318,357	116,049
Equipment maintenance and purchases	92,597	102,746
Mapping	619	1,028
Postage	44,331	22,420
Education and travel	26,293	22,839
Automobile	75,333	70,399
Office forms	17,572	15,553
Office supplies	18,224	18,811
Salaries-assessor	85,600	85,600
Salaries-deputies	1,407,060	1,319,811
Salaries-other	34,515	53,660
Retirement fund expense-Note 6	84,733	80,096
Debt service:		
Principal	63,367	59,878
Interest	<u>10,146</u>	<u>13,634</u>
Total expenditures	2,696,708	2,357,650
 <u>(Deficiency) of revenue over expenditures</u>	(415,623)	(156,282)
 <u>Beginning fund balance</u>	<u>884,436</u>	<u>1,040,718</u>
 <u>Ending fund balance</u>	<u>468,813</u>	<u>884,436</u>

The accompanying notes are an integral part of these financial statements.



CADDO PARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-GOVERNMENTAL FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Governmental Fund Type</u> <u>Salary and Expense Fund</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Actual</u>	<u>Budget</u>	
<u>Revenues:</u>			
Caddo Assessment District	2,017,368	2,020,652	(3,284)
State revenue sharing	101,848	115,851	(14,003)
Interest income	84,502	59,925	24,577
Other revenues	<u>77,367</u>	<u>77,488</u>	<u>(121)</u>
Total revenues	2,281,085	2,273,916	7,169
 <u>Prior year surplus</u>	 884,436	 884,436	 -
 <u>Expenditures:</u>			
Insurance	371,274	350,800	(20,474)
General office expense	46,687	73,625	26,938
Professional fees	318,357	314,650	(3,707)
Equipment maintenance and purchases	92,597	230,565	137,968
Mapping	619	600	(19)
Postage	44,331	54,286	9,955
Education and travel	26,293	35,000	8,707
Automobile	75,333	80,920	5,587
Office forms	17,572	35,679	18,107
Office supplies	18,224	34,860	16,636
Salaries	1,527,175	1,497,587	(29,588)
Retirement fund expense	84,733	86,200	1,467
Debt service	<u>73,513</u>	<u>-</u>	<u>(73,513)</u>
Total expenditures	<u>2,696,708</u>	<u>2,794,772</u>	<u>98,064</u>
 <u>Fund balance:</u>			
December 31, 2000	<u>468,813</u>	<u>363,580</u>	<u>105,233</u>

The accompanying notes are an integral part of these financial statements.

## CADDO PARISH TAX ASSESSOR

### NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

#### Introduction

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Caddo Parish Courthouse in Shreveport, Louisiana. The assessor employs 78 employees, including 55 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission, as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 2000, there are 132,913 real property and movable property assessments totaling \$808,263,360 and \$323,621,650, respectively. This represents an increase of 630 assessments with an increase totaling \$54,857,440 in value over the prior year. The increase in the number of assessments is due primarily to new subdivisions and new business accounts. The increase in value of the assessments is due to the fact that the year 2000 was a reassessment year, new construction, new business, and expanding businesses in Caddo Parish.

#### 1. Summary of Significant Accounting Policies

##### *Basis of Presentation*

The accompanying financial statements of the Caddo Parish Tax Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles.

##### *Reporting Entity*

As the governing authority of the parish, for reporting purposes, the Caddo Parish Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (commission), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



1. Summary of Significant Accounting Policies (Continued)

*Reporting Entity* (Continued)

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the commission to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the commission.
2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the assessor is fiscally dependent on the commission, the assessor was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

*Fund Accounting*

The assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the assessor which are classified as governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets.

1. Salary and Expense Fund as provided by Louisiana Revised Statute 47:1906, is the principal fund of the assessor and accounts for the operation of the assessor's office. Compensation received from the various taxing bodies prescribed by formula in Louisiana Revised Statutes 47:1907-08 is accounted for in this fund. General operating expenditures are paid from this fund.
2. The Agency Fund, which is a fiduciary fund type, accounts for assets held which are for employees who defer a portion of their compensation. Agency funds are custodial funds (assets equal liabilities); therefore, they do not involve measurement of operations. The deferred compensation plan is administered by the National Association of Counties Deferred Compensation Program, an independent entity. All assets of the plan are reported at fair market value. Plan assets remain the property of the Assessor until paid or made available to participants, subject only to claims of the employer's general creditors.

1. Summary of Significant Accounting Policies (Continued)

*Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Salary and Expense Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the Salary and Expense Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the Salary and Expense Fund. The Salary and Expense Fund uses the following practices in recording revenues and expenditures:

*Revenues*

Revenues are recognized when they become measurable and available as net current assets.

*Expenditures*

Expenditures are recognized when the related fund liability is incurred.

*Budgets and Budgetary Accounting*

The Caddo Parish Tax Assessor follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Caddo Parish Tax Assessor prepares a proposed budget and holds a public hearing no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted at the public hearing.
3. All budgetary appropriations lapse at the end of each fiscal year.

*Cash and Cash Equivalents and Investments*

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the assessor may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the deferred compensation agency fund, which are reported at market.

*Fixed Assets*

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

*Vacation and Sick Leave*

The assessor has a written formal policy relating to vacation and sick leave, based on length of service. The policy does not provide for the accumulation and vesting of leave.

1. Summary of Significant Accounting Policies (Continued)

*Long-Term Obligations*

Long-term obligations expected to be financed from the Salary and Expense Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the Salary and Expense Fund when due.

*Total Columns on Statements*

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Levied Taxes

The Caddo Assessment District levies a tax on the assessed valuation of all taxable property appearing on the previous year's tax roll. The millage to be assessed is determined and certified by the legislative auditor by dividing the net tax roll as of January 1 of the year of implementation into the salary and expense account and salary and personal expense allowance of the assessor for the current year. The millage adopted remains in effect in subsequent years unless changed as provided by law. However, the total amount of ad valorem taxes received by the district is never less than that received by the district in the initial year. Taxes are due December 31.

The total taxes assessed by the Caddo Assessment District were \$2,020,652 for the year ended December 31, 2000. In 2000, \$1,953,778 in taxes and \$8,330 in interest were collected, and \$2,712 were refunded to taxpayers. Approximately 96.69% of the taxes assessed were collected for 2000 and the assessor believes that the remaining 3.31%, \$66,884 will never be collected mainly as a result of bankruptcies and protested taxes.

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Caddo Assessment District	2.49	2.49

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South	Utility-phone	32,868,370	2.90%
Southwestern Electric Power	Utility-electric	56,865,910	5.02%
General Motors	Manufacturer	18,233,150	1.61%
Hibernia National Bank	Bank	12,070,400	1.07%
Pennzoil/Atlas	Refinery	26,525,250	2.34%
Lucent Tech	Manufacturer	17,996,730	1.59%
Casino Magic	Gaming	9,671,630	0.85%
Bank One	Bank	13,387,170	1.19%
Total		<u>187,618,610</u>	<u>16.57%</u>



3. Cash and Cash Equivalents

At December 31, 2000, the assessor has cash and cash equivalents as follows:

Commercial interest checking	<u>100,575</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

4. Investments

The investments of all funds consisted of certificates of deposit and a schedule is presented below:

	<u>Rate of Interest</u>	<u>Salary and Expense Fund</u>
Hibernia National Bank	6.65 %	100,000
City Bank & Trust	6.00 %	50,000
City Bank & Trust	6.00 %	100,000
Home Federal Savings & Loan	6.00 %	100,000
Home Federal Savings & Loan	6.25 %	<u>100,000</u>
Total		<u>450,000</u>

The investments are in the name of the Assessor and are held at Bank One. Because the certificates are in the name of the assessor and are held by the assessor or its agent, the certificates are considered insured and registered, Category 1, in applying the credit risk of GASB Codification Section 150.164.

5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

Balance, January 1, 2000	927,655
Additions	43,921
Deductions	<u>(47,564)</u>
Balance, December 31, 2000	<u>924,012</u>

6. Pension Plan

Substantially all employees of the Caddo Parish Tax Assessor's office are members of the Louisiana Assessors Retirement System, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, prior to July 1, 1999 and 3½ per cent for each service year on and after July 1, 1999, not to exceed 100 per cent of their final-average salary.

6. Pension Plan (Continued)

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, P. O. Box 14699, Baton Rouge, Louisiana 70898-4699, or by calling (800) 925-4446.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish plus revenue sharing funds appropriated by the legislature. State statute requires plan members to contribute 7% of their annual covered salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Caddo Parish Tax Assessor's contributions to the System for the years ending December 31, 2000 and 1999 were \$84,733 and \$80,096, respectively, equal to the required contributions for each year.

7. Other Postemployment Benefits

The Assessor pays 100% of retirees' medical and life insurance premiums and 50% of the retirees' dependent medical coverage. The eligibility requirement is that the former employee must have met the requirements of the retirement system. These requirements are at least twelve years of covered service and at least fifty-five years of age. The employer's contributions are financed on a pay-as-you-go basis. The number of participants currently eligible to receive benefits is twelve. Retirees' medical and life insurance premiums paid during 2000 were \$48,774.

8. Leases

In 2000 the Caddo Parish Tax Assessor had two operating lease agreements for automobiles. The two leases are for 36-month terms. During 2000, total payments under these leases were \$13,295.

The following is a schedule of future minimum rental payments required under the operating leases as of December 31, 2000:

2001	13,290
2002	13,290
2003	<u>8,205</u>
	<u>34,785</u>

The assessor records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 2000, the tax assessor had one capital lease as follows:

Equipment-Unisys computer system	<u>144,122</u>
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The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of December 31, 2000:



8. Leases (Continued)

Fiscal year:

2001	73,512
2002	73,512
2003	<u>6,126</u>
Total minimum lease payments	153,150
<u>Less</u> -amount representing interest	<u>9,028</u>
Present value of net minimum lease payments	<u><u>144,122</u></u>

9. Deferred Revenue

As provided by Act 945 of 1991, the Assessor is entitled to participate in state revenue sharing funds provided to offset losses attributable to homestead exemptions. The assessor's allocation for 2000 (\$101,848) is calculated by the Caddo Parish Sheriff and Tax Collector's office, and is distributed in three equal installments during the year. The calculation of the distribution received in December 2000, \$33,695, was based on the 2001 allocation and is, therefore, shown as deferred revenue as of December 31, 2000. The remaining balance of deferred revenue is taxes collected prior to year end which were attributable to the year ended December 31, 2001.

10. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions during the year:

Long-term obligations payable at January 1, 2000	207,489
Additional long-term debt	-
Payments of long-term debt	<u>(63,367)</u>
Long-term obligations payable at December 31, 2000	<u><u>144,122</u></u>

11. Litigation

At the balance sheet date, there was pending litigation against the Assessor which involved suits seeking either refunds of taxes for prior years or reassessment of property values. As the Tax Assessor only assesses property and does not collect taxes, there should be no monetary loss to the Assessor because of this litigation.

## OTHER FINANCIAL INFORMATION

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>NAME</u>	<u>NO. YEARS SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>ASSESSOR</u>				
Albert T. Clingan	23 yrs.	10 mos.	Assessor	85,600
<u>DEPUTIES</u>				
Fannie M. Allen	1 yr.	9 mos.	Homestead Assistant I	16,800
Larry W. Arnold	22 yrs.	10 mos.	Senior Systems Analyst	52,584
Alice G. Bagley	23 yrs.	2 mos.	Senior Data Assistant	22,164
Timothy Beaver	1 yr.	10 mos.	Field Data Collector I	13,255
Linda B. Botelho	1 yr.	5 mos.	Abstract Specialist I	16,200
John O. Breen	9 yrs.	8 mos.	Field Auditor II	22,920
Mary L. Brummer	19 yrs.	4 mos.	Payroll/Personnel Specialist	30,858
James Buggs	14 yrs.	9 mos.	Field Data Collector II	27,600
René S. Burk	21 yrs.	9 mos.	Receptionist/Insurance Specialist	28,908
Mary Ann Carmer	13 yrs.	10 mos.	Data Assistant II	20,100
Dorsey B. Cleveland	11 yrs.	10 mos.	Supervisor	27,120
Tracy C. Wisby	8 yrs.	5 mos.	Supervisor	26,808
Joyce W. Brown	32 yrs.	10 mos.	Administrative Assistant	42,180
Stephen A. Cook, Jr.	5 yrs.	8 mos.	GIS Coordinator	24,720
Ronald L. Cox	18 yrs.	11 mos.	Senior Field Data Collector	30,720
Theresa N. Edwards	24 yrs.	11 mos.	Abstract Specialist I	19,877
Sandra C. Gilliam	22 yrs.	7 mos.	Real Estate Assistant I	20,016
Leslie Y. Glover	21 yrs.	4 mos.	Real Estate Evaluator I	19,236
Mattie W. Goodwin	17 yrs.	10 mos.	Office Assistant	14,046
Clarinda Gay Henderson	20 yrs.	10 mos.	Field Data Collector II	25,200
Charles R. Henington, Jr.	14 yrs.	8 mos.	Supervisor	50,000
Jane E. Holland	13 yrs.	10 mos.	Field Auditor II	23,520
Lester M. Jackson	24 yrs.	11 mos.	Supervisor	27,884
Etta Mae Johnson	6 yrs.	11 mos.	Real Estate Evaluator I	20,292
James R. Lewis	3 yrs.	8 mos.	Field Data Collector I	20,400
Gregory F. Johnson	16 yrs.	3 mos.	Department Director	35,400
Anthony Q. Jones	9 yrs.		Field Auditor II	21,600
Ross Kennedy	7 yrs.		Supervisor	25,702
Beverly I. McConnell	21 yrs.	5 mos.	Clerical Abstractor II	17,796
Vicki W. McConnell	15 yrs.	7 mos.	Senior Clerical Auditor	22,320
Julia Dorry McDonald	18 yrs.	10 mos.	Supervisor	26,503
Neill S. Matthews	17 yrs.	8 mos.	Chief Fiscal Officer	35,700
Joe D. Maxwell	7 yrs.	11 mos.	Field Data Collector II	23,520
Richard Alan Moore	22 yrs.	8 mos.	Senior Systems Analyst	52,584

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>NAME</u>	<u>NO. YEARS</u> <u>SERVICE</u>	<u>POSITION HELD</u>	<u>SALARY</u>
<u>DEPUTIES</u> (Continued)			
Kimberly A. Mull	10 mos.	Abstract Specialist I	13,025
Audrey R. Newton	21 yrs. 5 mos.	Real Estate Assistant I	17,556
Frances L. Lawrence	7 yrs. 3 mos.	Abstract Specialist I	19,628
Randy C. Passaniti	25 yrs.	Department Director	34,187
Daniel B. Scott	2 mos.	Field Data Collector I	3,600
Samuel Randle	25 yrs. 4 mos.	Senior Field Auditor	29,760
Catha C. Richmond	2 yr. 4 mos.	Abstract Specialist I	16,690
Hardy I. Teer	12 yrs. 10 mos.	Supervisor	27,600
Sarah J. Terrell	24 yrs. 11 mos.	Supervisor	34,650
Robert Thomas, Jr.	20 yrs. 10 mos.	Department Director	35,400
Debra Vucinovich	3 yrs. 11 mos.	Abstract Specialist I	18,682
Keith Edward Tibbit	14 yrs. 2 mos.	Field Auditor II	25,680
James R. Vance, Jr.	27 yrs. 11 mos.	Department Director	40,200
Lizzie Ann Washington	22 yrs. 10 mos.	Abstract Specialist I	19,586
Garland E. Weidner	13 yrs. 5 mos.	Chief Deputy	57,600
Beth A. Thompson	5 yrs. 2 mos.	Real Estate Evaluator I	19,320
Paula G. Williams	7 yrs. 7 mos.	Junior Clerical Auditor	17,802
Judy B. Whatley	3 yrs. 10 mos.	Homestead Assistant I	18,360
Marilyn B. Williams	3 yrs. 11 mos.	Abstract Specialist I	19,800
Gloria T. Winters	2 yrs. 11 mos.	Abstract Specialist I	19,800
Thomas O. Wynn, III	2 yrs. 7 mos.	GIS Technician I	13,602

EXTRA HELP

Alesha Baskin	2 mos.	Summer Employee	1,114
Heather Birmingham	1 mo.	Extra Employee	95
Greg Johnson	1 yr. 2 mos.	Summer Employee	1,565
Raymond Johnson	1 yr. 2 mos.	Summer Employee	1,328
Chaundra Elias	3 yrs. 1 mo.	Extra Employee	5,083
Ashley Farley	2 mos.	Summer Employee	1,435
Adreinnie Odom	1 yr. 2 mos.	Summer Employee	1,415
Cornetta Odom	1 yr. 2 mos.	Summer Employee	1,116
Lisa W. Goodrich	5 yrs. 5 mos.	Summer Employee	162
Rachel Robinson	2 mos.	Summer Employee	1,708
Peyton Sanders	1 yr. 2 mos.	Summer Employee	1,658
Lindsey Culbertson	4 yrs. 2 mos.	Summer Employee	2,966
Toyshaline Young	1 yr. 2 mos.	Summer Employee	1,412
Daniel Holland	3 mos.	Extra Employee	825

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>NAME</u>	<u>NO. YEARS SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>EXTRA HELP</u> (Continued)				
Julia Gilliam	1 yr.	2 mos.	Summer Employee	1,793
Megan Susan King		2 mos.	Summer Employee	1,731
Annie C. Loftin		2 mos.	Summer Employee	701
Tangela Rodriguez		2 mos.	Summer Employee	1,690
Kristin Hardin	1 yr.	4 mos.	Summer Employee	2,233
Janey Kemp		2 mos.	Summer Employee	1,548
Lagretta Theus	3 yrs.	2 mos.	Summer Employee	1,638
Demetrius Wimberly	3 yrs.	2 mos.	Summer Employee	<u>1,298</u>
Total				<u>1,527,175</u>



## OTHER REPORTS

January 31, 2001

Mr. Charles R. Henington, Jr.  
Caddo Parish Tax Assessor  
Shreveport, Louisiana

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

We have audited the financial statements of Caddo Parish Tax Assessor as of and for the year ended December 31, 2000, and have issued our report thereon dated January 31, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered internal control over financial reporting of Caddo Parish Tax Assessor in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management and the Office of the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

*Heard, McElroy & Vestal, LLP*

CADDO PARISH TAX ASSESSOR  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2000

We have audited the financial statements of Caddo Parish Tax Assessor as of and for the year ended December 31, 2000, and have issued our report thereon dated January 31, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2000 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control - No material weakness or reportable condition was noted; no management letter was issued.

Compliance - no material noncompliance was noted.

b. Federal Awards - No major program.

Section II - Financial Statement Findings

No matters were reported.

CADDO PARISH TAX ASSESSOR  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED DECEMBER 31, 2000

No prior year findings were reported.