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ACADIA PARISH ASSESSOR  
FINANCIAL REPORT  
DECEMBER 31, 2002

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 7/16/03

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# BROUSSARD, POCHE', LEWIS & BREAU, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Russel L. Benoit  
Acadia Parish Assessor  
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Assessor as of and for the two years ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish Assessor as of December 31, 2002, and the results of its operations for the two years ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 25, 2003, on our consideration of the Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

*BROUSSARD, POCHE', LEWIS & BREAU, L.L.P.*

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Crowley, Louisiana  
June 25, 2003

ACADIA PARISH ASSESSOR  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 2002

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS</b>			
Cash	\$ 117,754	\$ -	\$ 117,754
Certificate of deposits	300,000	-	300,000
Ad valorem taxes receivable	615,350	-	615,350
State revenue sharing receivable	66,065	-	66,065
Due from other governments	9,705	-	9,705
Office furnishings and equipment	-	436,955	436,955
<b>Total assets</b>	<b>\$ 1,108,874</b>	<b>\$ 436,955</b>	<b>\$ 1,545,829</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 7,511	\$ -	\$ 7,511
Retainage payable	26,808	-	26,808
Payroll deduction payable	251	-	251
<b>Total liabilities</b>	<b>\$ 34,570</b>	<b>\$ -</b>	<b>\$ 34,570</b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ 436,955	\$ 436,955
Fund balance:			
Unreserved - undesignated	1,074,304	-	1,074,304
<b>Total fund equity</b>	<b>\$ 1,074,304</b>	<b>\$ 436,955</b>	<b>\$ 1,511,259</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,108,874</b>	<b>\$ 436,955</b>	<b>\$ 1,545,829</b>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
GENERAL FUND

Years Ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 632,311	\$ 559,697
Intergovernmental:		
Preparation of tax notices	13,477	12,644
State revenue sharing	99,098	99,286
Interest	17,934	22,700
Other	1,866	2,454
	<hr/>	<hr/>
Total revenues	\$ 764,686	\$ 696,781
	<hr/>	<hr/>
Expenditures:		
Current:		
General government:		
Salaries and contract labor	\$ 427,099	\$ 399,625
Payroll taxes	4,290	3,630
Accounting and audit	7,855	6,435
Advertising	338	379
Telephone	5,604	6,172
Conventions and seminars	2,215	3,320
Office supplies	17,329	18,413
Dues	1,672	3,769
Insurance	65,908	70,476
Auto expense	13,690	13,970
Expense allowances	17,303	19,663
Uniforms	4,163	3,774
Professional fees	10,300	7,651
Deferred compensation match	11,900	12,000
Retirement	47,389	26,868
Uncollected taxes	3,297	7,808
Other	600	4,242
Capital outlay	5,845	229,765
	<hr/>	<hr/>
Total expenditures	\$ 646,797	\$ 837,960
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	\$ 117,889	\$ (141,179)
Fund balance, beginning	956,415	1,097,594
	<hr/>	<hr/>
Fund balance, ending	\$ 1,074,304	\$ 956,415
	<hr/> <hr/>	<hr/> <hr/>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES -  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 559,000	\$ 632,311	\$ 73,311
<b>Intergovernmental:</b>			
Preparation of tax notices	13,000	13,477	477
State revenue sharing	99,000	99,098	98
Interest	10,000	17,934	7,934
Other	3,000	1,866	(1,134)
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 684,000	\$ 764,686	\$ 80,686
<hr/>			
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Salaries and contract labor	\$ 455,223	\$ 427,099	\$ 28,124
Payroll taxes	4,000	4,290	(290)
Accounting and audit	10,500	7,855	2,645
Advertising	1,000	338	662
Telephone	10,000	5,604	4,396
Conventions and seminars	10,000	2,215	7,785
Office supplies	35,500	17,329	18,171
Dues	4,500	1,672	2,828
Insurance	80,500	65,908	14,592
Auto expense	17,000	13,690	3,310
Expense allowances	24,500	17,303	7,197
Uniforms	4,500	4,163	337
Professional fees	2,500	10,300	(7,800)
Deferred compensation match	15,000	11,900	3,100
Retirement	30,000	47,389	(17,389)
Uncollected taxes	-	3,297	(3,297)
Other	750	600	150
Capital outlay	50,000	5,845	44,155
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 755,473	\$ 646,797	\$ 108,676
<hr/>			
Excess (deficiency) of revenues over expenditures	\$ (71,473)	\$ 117,889	\$ 189,362
Fund balance, beginning	880,537	956,415	75,878
	<hr/>	<hr/>	<hr/>
Fund balance, ending	\$ 809,064	\$ 1,074,304	\$ 265,240
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES -  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 478,000	\$ 559,697	\$ 81,697
<b>Intergovernmental:</b>			
Preparation of tax notices	13,000	12,644	(356)
State revenue sharing	75,000	99,286	24,286
Interest	38,500	22,700	(15,800)
Other	2,000	2,454	454
	<u>606,500</u>	<u>696,781</u>	<u>90,281</u>
<b>Total revenues</b>	<b>\$ 606,500</b>	<b>\$ 696,781</b>	<b>\$ 90,281</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Salaries and contract labor	\$ 420,110	\$ 399,625	\$ 20,485
Payroll taxes	4,000	3,630	370
Accounting and audit	10,000	6,435	3,565
Advertising	1,000	379	621
Telephone	10,000	6,172	3,828
Conventions and seminars	10,000	3,320	6,680
Office supplies	35,500	18,413	17,087
Dues	2,500	3,769	(1,269)
Insurance	68,500	70,476	(1,976)
Auto expense	17,000	13,970	3,030
Expense allowances	23,550	19,663	3,887
Uniforms	4,500	3,774	726
Professional fees	3,000	7,651	(4,651)
Deferred compensation match	1,000	12,000	(11,000)
Retirement	30,000	26,868	3,132
Uncollected taxes	-	7,808	(7,808)
Other	50	4,242	(4,192)
Capital outlay	230,000	229,765	235
	<u>870,710</u>	<u>837,960</u>	<u>32,750</u>
<b>Total expenditures</b>	<b>\$ 870,710</b>	<b>\$ 837,960</b>	<b>\$ 32,750</b>
Excess (deficiency) of revenues over expenditures	\$ (264,210)	\$ (141,179)	\$ 123,031
Fund balance, beginning	1,050,655	1,097,594	46,939
	<u>786,445</u>	<u>956,415</u>	<u>169,970</u>
Fund balance, ending	<u>\$ 786,445</u>	<u>\$ 956,415</u>	<u>\$ 169,970</u>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR  
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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 term of four years beginning January 1 following the year in which elected. A vacancy occurring in the office in which the unexpired term is one year or more is filled by a special election to be held within 60 days of the occurrence of the vacancy; a vacancy in which the unexpired term is less than one year is filled by an appointment of the governor.

The Assessor assesses property, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and peculiarly responsible for the actions of the deputies.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, this report includes all funds, account groups, and activities that are controlled by the Assessor as an independently elected parish official. The activities of the parish police jury, parish school board, other independently elected parish officials, and municipal level government are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish assessor.

Fund accounting:

The accounts of the Assessor are organized on the basis of a fund (general fund) and an account group, each of which is considered a separate accounting entity. The operations of the general fund, as provided by Louisiana Revised Statute 47:1906, are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund and accounts for all activities of the Assessor's office. Ad valorem tax revenue, authorized by Act 292 of 1985, is accounted for in this fund.

General fixed assets:

Fixed assets are accounted for in the general fixed assets account group rather than in the general fund. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on fixed assets.

This account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

## NOTES TO FINANCIAL STATEMENTS

### Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Assessor's records are maintained on a cash basis of accounting. However, the fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

#### Revenues:

Ad valorem taxes are reported as revenue in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. State revenue sharing revenues and revenue from preparation of tax notices are recorded when earned. All other revenues are recorded when received.

#### Expenditures:

Expenditures are reported on the modified accrual basis of accounting when the related fund liability is incurred.

### Budget practices:

The adopted budgets were made available for public inspection for the years ended December 31, 2002 and 2001. The proposed budgets were published in the official journal prior to the public hearing. Public hearings were held at the Assessor's office in order to obtain comments from the public. The budgets were the legally adopted by the Assessor. However, the above procedures were not conducted until the beginning of the year; state law requires that all necessary procedures to adopt a budget be completed prior to the beginning of the fiscal year. The budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). All appropriations lapse at year-end.

During the year, actual revenues and expenditures are compared to budgeted revenues and expenditures. Expenditures may not legally exceed budgeted appropriations at the fund level. If actual revenues and/or expenditures to date plus projected revenues and/or expenditures for the remainder of the year exceed budgeted revenues and/or expenditures by five percent or more, the original budget is amended by the Assessor.

### Cash and cash equivalents:

For reporting purposes, cash includes noninterest and interest-bearing demand deposits. Under state law, the Acadia Parish Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States.

## NOTES TO FINANCIAL STATEMENTS

### Vacation and sick leave:

Employees of the Assessor's office earn three weeks of vacation leave yearly which lapses at the end of the year. The Assessor has no formal policy for sick leave. At December 31, 2002, there are no accumulated and vested benefits relating to vacation and sick leave.

### Total column on balance sheet:

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

### Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 2001	\$ 201,345
Additions	<u>229,765</u>
Balance, December 31, 2001	\$ 431,110
Additions	<u>5,845</u>
Balance, December 31, 2002	<u>\$ 436,955</u>

### Note 3. Operating Lease Commitments

In December 1999, the Assessor entered into a two-year operating lease agreement for the lease of an automobile. The lease consists of 24 monthly payments of \$746 each beginning January 2000 through December 2001. During 2001, total lease payments were \$8,952.

In November 2001, the Assessor entered into a two-year operating lease agreement for the lease of an automobile. The lease consists of 24 monthly payments of \$704 each beginning December 2001 through November 2003. During 2001 and 2002, total lease payments were \$704 and \$9,152, respectively.

The total future minimum rental commitment at December 31, 2002 under the lease above is \$7,744 to be paid in 2003.

### Note 4. Pension Plan

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

NOTES TO FINANCIAL STATEMENTS

Plan description:

Those employees considered eligible for membership to Louisiana Assessors' Retirement Fund include the Assessor and permanent, full-time employees. Members with 30 years of creditable service may retire at age fifty and members with at least 12 years of service may retire at age fifty-five. The monthly retirement allowance is equal to three percent of the highest average monthly salary earned during any thirty-six consecutive months while employed multiplied by the member's years of creditable service. The retirement allowance may not exceed 100% of final average compensation, after taking into account the reduction arising from any option selected.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System. The System also provides death and survivor benefits. Benefits are established by state statute.

The Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Louisiana Assessors' Retirement Fund, P. O. Box 1786, Shreveport, Louisiana 71166-1786.

Funding policy:

At January 1, 2001 thru June 30, 2001, plan members are required to contribute 7% of their annual covered salary and the Assessor was required to contribute 5.75%. Effective July 1, 2001 plan members were required to contribute 8% of their annual salary and the Assessor is required to contribute at an actuarially determined rate. The rate was 7.25% through October 31, 2001 and 10.75% through November 30, 2002. Effective December 1, 2002, the Assessor's actuarially determined rate was changed to 14%. The Assessor's contributions to the System for the years ended December 31, 2002 and 2001 were \$47,389 and \$26,868, respectively, equal to the required contributions for each year.

Note 5. Cash, Cash Equivalents and Certificates of Deposit

The Assessor may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Assessor may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 2002 were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposit	\$122,658	\$100,000	\$ 22,658
Certificates of deposit	<u>300,000</u>	<u>300,000</u>	<u>-</u>
	<u>\$422,658</u>	<u>\$400,000</u>	\$ 22,658
Securities pledged and held by the custodial bank in the name of the bank (Category III)			<u>103,438</u>
Excess of FDIC insurance plus pledged securities over cash and certificate of deposit			<u>\$ 80,780</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 6. Deferred Compensation Plan

The Acadia Parish Assessor participates in the State of Louisiana Deferred Compensation Plan. All employees of the Assessor are eligible to participate in the plan. Participants determine how much they contribute to the plan and the Assessor matches up to \$100 per month. Participants direct the investment of their contributions, and the matching Company contribution, into various investment options offered by the Plan. During 2002 and 2001, the Assessor's contributions to the plan totaled \$11,900 and \$12,000, respectively.

### Note 7. Contract Commitments

On July 7, 2000, the Assessor entered into an agreement for a mapping software project. The total cost of the project is \$240,575. As of December 31, 2002, the contract was completed, however \$26,808 is being held as retainage.



# BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

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Ralph Friend, CPA 2002

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Russel L. Benoit  
Acadia Parish Assessor  
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Assessor, as of and for the two years ended December 31, 2002, and have issued our report thereon dated June 25, 2003. 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 Acadia Parish Assessor's general purpose financial statements 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 an instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned costs as item 2002-1.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Acadia Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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.

The Honorable Russel L. Benoit  
Acadia Parish Assessor

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 general purpose 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 for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.*

Crowley, Louisiana  
June 25, 2003

ACADIA PARISH ASSESSOR

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Years Ended December 31, 2002 and 2001

We have audited the financial statements of the Acadia Parish Assessor as of and for the two years ended December 31, 2002, and have issued our report thereon dated June 25, 2003. 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, 2002 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

Material Weaknesses  Yes  No Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

b. Federal Awards

The Acadia Parish Assessor does not have any federal awards for the two years ended December 31, 2002.

**Section II Financial Statement Findings**

Compliance:

2002-1 Budget Compliance

Statement of condition: For the years ended December 31, 2002 and 2001, the budget was not adopted until after the beginning of the fiscal year.

Criteria: Louisiana Revised Statute (LSA-R.S.) 39:1304 requires budgets for all Louisiana political subdivisions that have a general fund and/or special revenue fund to adopt budgets prior to the beginning of each fiscal year.

Effects: The Assessor's office is in noncompliance with the State Budget Act.

Recommendation: We recommend that the budget be prepared and adopted no later than fifteen days prior to the beginning of each fiscal year.

Response: The Assessor's office will try to implement a policy of preparing and adopting a budget no later than fifteen days prior to the beginning of each fiscal year.

**Section III Federal Award Findings and Questioned Costs**

The Acadia Parish Assessor does not have any federal awards for the two years ended December 31, 2002.

ACADIA PARISH ASSESSOR

SCHEDULE OF PRIOR YEAR FINDINGS  
Years Ended December 31, 2002 and 2001

**I Internal Control and Compliance Material to the Financial Statements**

2001-1 Budget Compliance

Finding: The Acadia Parish Assessor did not adopt the budget for the years ended December 31, 2000 and 1999 until after the beginning of the fiscal year.

Recommendation: We recommend that budgets be prepared and adopted prior to the beginning of each fiscal year.

Current status: The finding is repeated in the current year audit report as finding 2002-1.

**II Internal Control and Compliance Material to Federal Awards**

The Acadia Parish Assessor did not receive federal awards for the two years ended December 31, 2000.

**III Management Letter**

The Acadia Parish Assessor did not receive a management letter for the two years ended December 31, 2000.



ACADIA PARISH

**RUSSEL L. BENOIT**  
**ASSESSOR**  
**ACADIA PARISH**  
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CROWLEY, LOUISIANA 70527-1329



ACADIA PARISH COURTHOUSE

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TELEPHONE (318) 783-2177

**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**For the Years Ended December 31, 2002 and 2001**

**Section I. Internal Control and Compliance Material to the Financial Statements**

2002-1 Budget Compliance

Recommendation: We recommend that the budget for the general fund be prepared and adopted prior to the beginning of each fiscal year.

Current Status: Management will implement a policy of preparing and adopting a budget no later than fifteen days prior to the beginning of each fiscal year.

**Section II. Internal Control and Compliance Material to Federal Awards**

The audit report contained no findings concerning federal awards.

**Section III. Management Letter**

The audit report contained no separate management letter.

Responsible party: Russel L. Benoit, Assessor