

EAST FELICIANA PARISH ASSessor
CLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1998

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1998

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PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

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February 28, 1997

Independent Auditor's Report

Honorable Wallace T. Jackson, Jr.
East Feliciana Parish Assessor
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Parish Assessor as of December 31, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Feliciana Parish Assessor's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Feliciana Parish Assessor as of December 31, 1996, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated February 28, 1997, on my consideration of East Feliciana Parish Assessor's internal control structure and a report dated February 28, 1997, on compliance with laws and regulations.



GENERAL PURPOSE FINANCIAL STATEMENT
(OVERVIEW)

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPE GENERAL FUNDS	ACCOUNT GROUP GENERAL FUNDS ASSETS	TOTAL (PROGRAMS ONLY)
ASSETS AND OTHER DEBITS			
Cash and Cash Equivalents	\$ 84,150		\$ 84,150
Receivables:			
Assessor's compensation	189,718		189,718
Due from:			
Assessor	309		309
Office furnishings and equipment		\$ 25,785	\$ 25,785
TOTAL ASSETS AND OTHER DEBITS	\$ 274,168	\$ 25,785	\$ 299,953
LIABILITIES AND FUND EQUITY			
Liabilities:			
Due to:			
Other governments	189,718		189,718
Assessor	309		309
Total Liabilities	190,027		190,027
Fund Equity:			
Investment in general fund assets		25,785	25,785
Fund balances:			
Unreserved-undesignated	84,113		84,113
Total Fund Equity	84,113	25,785	109,898
TOTAL LIABILITIES AND FUND EQUITY	\$ 274,168	\$ 25,785	\$ 299,953

See accompanying notes and accountant's report.

STATEMENT B

EAST FELICIANA PARISH APPROX
CLINTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGE IN FUND BALANCE -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1988

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental revenues:	
Compensation from taxing bodies	\$ 189,710
Other revenues:	
Administrative services	1,100
Total revenues	<u>\$ 190,810</u>
EXPENDITURES	
General governmental - taxation:	
Personnel services and related benefits	133,489
Operating services	1,028
Office supplies and expenses	33,202
Travel expense	800
Total expenditures	<u>168,599</u>
EXCESS OF REVENUES OVER EXPENDITURES	22,211
OTHER FINANCING SOURCES	
Prior year refund-Internal Revenue Service	93
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES	<u>22,304</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>40,527</u>
FUND BALANCE AT END OF YEAR	<u>\$ 62,831</u>

See accompanying notes and accountant's report.

**EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
BUDGET (MAY BE PAID) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1994**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Intergovernmental Revenues:			
Compensation from taxing bodies	\$ 100,000	\$ 109,718	\$ 9,718
Use of Money and Property:			
Interest earnings	100		(100)
Other revenues:			
Administrative services	<u>1,300</u>	<u>1,300</u>	<u>0</u>
Total revenues	<u>101,400</u>	<u>111,018</u>	<u>9,618</u>
EXPENDITURES			
General governmental - taxation:			
Personal services and related benefits:			
Salaries:			
Assessor	43,000	43,883	(883)
Deputy and others	44,000	60,518	(16,518)
Employees group insurance	21,000	14,876	6,124
Employees retirement	8,700	6,825	1,875
Employees medicare	100	283	(183)
Operating services:			
Assessment Dues	1,100	1,040	60
Surety Bond	200		200
Professional services	2,500	1,791	709
Office expense and supplies:			
Office expense	6,600	2,951	3,649
Miscellaneous	2,800	136	2,664
Assessor's allowance	2,500	4,368	(1,868)
Travel	800	674	126
Legal notices	200		200
Contractual labor	<u>0</u>	<u>3,244</u>	<u>(3,244)</u>
Total Expenditures	<u>124,100</u>	<u>142,522</u>	<u>18,422</u>

(CONTINUED)

See accompanying notes and Accountant's report

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1996
(CONCLUDED)

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF REVENUE OVER EXPENDITURES	\$ 3,100	\$ 43,481	\$ 40,381
OTHER FINANCING SOURCES			
Prior year refund - Internal Revenue Service	_____	93	93
FUND BALANCE AT BEGINNING OF YEAR	_____40,313	_____40,317	_____
FUND BALANCE AT END OF YEAR	<u>\$ 43,413</u>	<u>\$ 84,311</u>	<u>\$ 40,898</u>

See accompanying notes and accountant's report

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

INTRODUCTION

As provided by Article VII, section 34 of the Louisiana Constitution of 1874, 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 Clinton, Louisiana. The Assessor employs three employees, including one deputy. 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 the collection and distribution of taxes to the various taxing bodies.

At December 31, 1996, there are 20,413 real property and movable property assessments totaling \$36,418,888 and \$23,701,476, respectively. This represents an increase of 304 assessments totaling \$1,828,918 over the prior year, due primarily to the reassessment of land and public utilities.

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1978

2. REPORTING ENTITY

As the governing authority of the Parish, for reporting purposes, the East Feliciana Parish Police Jury is the financial reporting entity for East Feliciana Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Police Jury 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 Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
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 Police Jury maintains and operates the parish Police Jury office in which the Assessor's office is located and provides funds for equipment and furniture of

**EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1978**

The Assessor's office, the Assessor was determined to be a component unit of the East Feliciana Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. 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. An account group, on the other hand, 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 are classified as governmental funds. 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. Governmental funds of the Assessor include:

General Fund - The General Fund, as provided by Louisiana Revised Statute 47:1904, 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 47:1907-1908 is accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied

EAAT FELICIANA PARISH ASSessor
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1958

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

Revenues

Compensation from taxing bodies is recorded in the year ad valorem taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and are due on November 15 of each year. The compensation is generally received in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when earned and available.

Other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The Assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 15 days prior to the beginning of the budgeted year. The budget is then formally adopted by the Assessor prior to the beginning of the budgeted year. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1901, the Assessor carries forward into subsequent years any unexpended appropriation.

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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Formal budget integration (within the accounting system) is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the Assessor. If actual total revenues are falling short of budgeted total revenues by five per cent or more, or if actual total expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted total expenditures by five per cent or more, the original budget is amended by the Assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under State Law, the 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. The Assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the Assessor has a deficit of cash totaling \$105,568.

Deposits by the Assessor are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be insured 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 the amount on deposit with the fiscal agent. These deposits are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balance) at December 31, 1996, are secured as follows:

Bank Balance	<u>\$ 66,178</u>
Federal Deposit Insurance	<u>\$ 100,000</u>

EAST FELICIANA PARISH ASSessor
CLAYTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

D. FIXED ASSETS

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish Police Jury are recorded within the Assessor's general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. The 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.

E. VACATION AND SICK LEAVE

Employees earn from one to four weeks of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. Employees are allowed seven days sick leave per year which cannot be accumulated. At December 31, 1996, there are no accumulated and vested benefits that require disclosure to conform with generally accepted accounting principles.

F. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General 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 General Fund when due.

There are no long-term obligations at December 31, 1996.

G. FUND EQUITY

1. RESERVES - reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.
2. Designated Fund Balances - designated fund balances represents tentative plans for future use of financial resources.
3. Fund Balances - unreserved, undesignated fund balances has a balance of \$84,311.

**EAST LOUISIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

E. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned "Memoranda 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.

NOTE #2: LEVIED TAXES

The following public service businesses are the principal taxpayers for the parish:

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Coccolat Pipeline	\$ 8,820,380	13%
Transcontinental	4,820,820	7%
Entergy/GE	3,820,380	6%
Tenaco Pipeline	1,787,710	3%
Dixie Electric	1,888,880	3%
Sell South Telecom	1,241,220	2%
Marathon Pipelines	873,330	1%
Howco Manufacturing	785,150	1%
Feliciana Bank & Trust	551,310	1%
Bank of Jackson	488,880	1%
Total	\$ 32,828,280	100%

NOTE #3: CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1994	\$ 25,785
Additions	-0-
Deductions	-0-
Balance, December 31, 1994	\$ 25,785

NOTE #4: PENSION PLAN

Substantially all employees of the East Feliciana Parish Assessor's office are members of the Louisiana Assessors

EAST FELICIANA PARISH ASSessor
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1986

Retirement System, (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 65 at the time of original employment and 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 60 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 18 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 Assessor's Retirement System, Post Office Box 1306, Shreveport, Louisiana 7166-1306, or calling (337) 425-8446.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the East Feliciana Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 4.0 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the East Feliciana Parish Assessor are established and may be amended by state statute. 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

**EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996**

fiscal year. The East Feliciana Parish Assessor's contributions to the system for the years ending December 31, 1995, 1996, and 1996, were \$14,300, \$14,062, and \$15,825, respectively, equal to the required contributions for each year.

NOTE #5: POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The East Feliciana Parish Assessor provides continuing health care benefits for its retired employees. Substantially all of the Assessor's employees become eligible for these benefits if they reach normal retirement age while working for the Assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Assessor. The Assessor recognizes the cost of providing these benefits, \$2,776, as an expenditure when paid during the year.

NOTE #6: EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the Assessor's office are paid by the Parish Police Jury as required by Louisiana Revised Statute 33:6712. These expenditures are summarized as follows and are not included in the accompanying financial statements:

Office utilities	\$ 2,632
Equipment rental and supplies	3,414
Total	<u>\$10,088</u>

NOTE #7: LITIGATION AND CLAIMS

There is no litigation pending against the Assessor's office at December 31, 1996.

NOTE #8: DUE TO OTHER GOVERNMENTS

As of December 31, 1996, the Assessor had no loans payable to the East Feliciana Parish Police Jury and School Board. Loans of \$28,458 and \$182,348 from the Police Jury and School Board respectively for the year 1996 were liquidated in December, 1996.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

February 28, 1997

Independent Auditor's Report on the Internal
Control Structure based on an Audit of
General Purpose Financial Statements
Performed in Accordance with Government Auditing Standards

Honorable Helice T. Jackson
East Feliciana Parish Assessor
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Parish Assessor as of and for the year ended December 31, 1996, and have issued my report thereon dated February 28, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The East Feliciana Parish Assessor's Office's management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become

EXHIBIT A

East Feliciana Parish Assessor
February 28, 1997
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inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the East Feliciana Parish Assessor for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under the standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the East Feliciana Parish Assessor's office. This is not intended to limit the distribution of this report, which is a matter of public record.



EXHIBIT A

February 28, 1987

**Independent Auditor's Report on Compliance
Based on an Audit of General Purpose
Financial Statements Performed in
Accordance with Government Auditing Standards**

Honorable Melice T. Jackson
East Feliciana Parish Assessor
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Parish Assessor as of December 31, 1986, and for the year then ended, and have issued my report thereon dated February 28, 1987.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the East Feliciana Parish Assessor's Office is the responsibility of the Assessor's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the East Feliciana Parish Assessor's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the East Feliciana Parish Assessor's Office. This is not intended to limit the distribution of this report, which is a matter of public record.

EXHIBIT B

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7012 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70805
TELEPHONE: 284-7000-4860 • FAX: 284-9128-4860

February 28, 1997

Honorable Holice T. Jackson
East Feliciana Parish Assessor
Post Office Box 263
Cloutier, Louisiana 70522

In planning and performing my audit of the financial statements of the East Feliciana Parish Assessor for the year ended December 31, 1996, I considered the Assessor's internal control in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during my audit, I became aware of a matter that is an opportunity for strengthening internal control and operating efficiency. The following summarizes my comments and suggestions regarding this matter.

Contracted Payments:

During the year, the Assessor's office obtained the services of an employee as an independent contractor to work after hours. The compensation and terms of the agreement were discussed with the Assessor's legal adviser and the Assessor's accountant. Both individuals advised that it was acceptable as long as the contract was signed between the parties involved. Upon further investigation by the Assessor's personnel, it was determined that this practice was in violation of State Law.

Upon learning of the violation, the arrangement was immediately terminated.

It appears that the Assessor's office made a reasonable effort to comply with instructions given concerning this employment arrangement. It also appears that the Assessor's office took the appropriate action upon learning that this agreement violated State Law.

The Assessor's office should avoid similar arrangements in the future.

Honorable Holice T. Jackson

February 28, 1997

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This comment does not affect my report dated February 28, 1997, of the East Feliciana Parish Assessor. I will review the status of this comment during my next audit engagement. I have already discussed this comment and suggestion with the Assessor's personnel, and I will be pleased to discuss it in further detail at your convenience, perform any additional study of this matter, or to assist you in implementing any recommendations you feel appropriate.

Very truly yours,



Phil T. Giddens



1037
07 DEC 28 1996

EAST FELICIANA PARISH ASSESSOR
CLINTON, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the assessor, or secretary, every and such an appropriate public officials. This 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.

Revised Date: 06-06-1993

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT