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JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2003

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 Debris Storage office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revenue Code 7-288-C01

JEFFERSON DAVIS PARISH ASSessor
Baton Rouge, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2009

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Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

414 East Napoleon Street
PO Box 1147, Jennings, LA, 70501
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Donald G. Kratzer
Jefferson Davis Parish Assessor
Jennings, Louisiana

I have compiled the accompanying general purpose financial statements of the Jefferson Davis Parish Assessor, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Jefferson Davis Parish Assessor. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 21, 2004 on the results of my agreed-upon procedures.

Mike B. Gillespie, CPA, PAJ

Jennings, Louisiana
June 21, 2004

JEFFERSON DAVIS PARISH ASSessor
Baton Rouge, Louisiana

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31, 2003

	Governmental Fund-General Fund	Account Group General Fund Assets	Total (Blended-Only)
ASSETS			
Cash and cash equivalents	\$ 4,220	\$ -	\$ 4,220
Investments	23,111	-	23,111
Accounts receivable - all various taxes	230,943	-	230,943
Fixed assets	-	45,690	45,690
TOTAL ASSETS	<u>\$ 258,274</u>	<u>\$ 45,690</u>	<u>\$ 303,973</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ 1,090	\$ -	\$ 1,090
Total Liabilities	<u>1,090</u>	<u>-</u>	<u>1,090</u>
Fund Equity and Other Credits			
Investment in general fund assets	-	45,690	45,690
Fund balance - reserved - undesignated	257,184	-	257,184
Total Fund Equity and Other Credits	<u>257,184</u>	<u>45,690</u>	<u>302,883</u>
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	<u>\$ 258,274</u>	<u>\$ 45,690</u>	<u>\$ 303,973</u>

See accompanying notes and accountant's report.

JEFFERSON DAVIS PARISH ASSESSOR
Jewett, Louisiana

Governmental Fund - General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2003

REVENUES

All values taxes, including interest	\$	270,814
Intergovernmental revenues:		
Compensation from taxing bodies		3,183
State revenue sharing		10,000
Use of money and property:		
Interest on investments		2,185
Other revenues:		
Fees charged for other services		2,088
Total Revenues		<u>288,170</u>

EXPENDITURES

General governmental activities:		
Personal services and related benefits		268,669
Operating services		36,153
Material and supplies		1,574
Travel and other charges		3,798
Capital outlay		311
Total Expenditures		<u>290,505</u>

EXCESS (DEFICIENCY) OF REVENUES

OVER EXPENDITURES (2,083)

FUND BALANCE AT BEGINNING OF YEAR

259,289

FUND BALANCE AT END OF YEAR

\$ 257,184

JEFFERSON DAVIS PARISH ASSessor
Jefferson, Louisiana

Governmental Fund - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Ad valorem taxes, including leases	\$ 247,408	\$ 270,814	\$ 23,414
Intergovernmental revenues:			
Compensation from taxing bodies	7,208	3,200	(4,007)
State revenue sharing	10,608	10,608	-
Use of money and property:			
Interest on investments	2,808	2,808	(800)
Other revenues:			
Fees charged for other services	2,208	2,808	(1,500)
Total Revenues	<u>289,232</u>	<u>285,238</u>	<u>18,228</u>
EXPENDITURES			
General governmental-activities:			
Personnel services and related benefits	288,858	288,868	281
Operating services	16,808	16,210	(200)
Material and supplies	2,808	2,574	528
Travel and other charges	808	2,798	(2,990)
Capital outlay	311	311	-
Miscellaneous	2,208	-	2,208
Total Expenditures	<u>290,801</u>	<u>290,860</u>	<u>(244)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(21,660)</u>	<u>(2,880)</u>	<u>18,278</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>259,368</u>	<u>259,368</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 238,208</u>	<u>\$ 257,084</u>	<u>\$ 18,278</u>

JEFFERSON DAVIS PARISH ASSESSOR
Burrings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

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 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 pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Jefferson Davis Parish Courthouse in Burrings, Louisiana. The assessor employs five employees, including four deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1st 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, 2003, there are 24,086 real properties, and movable property, and public service property assessments totaling \$40,871,312 and \$25,812,090 and \$34,888,090 total value, respectively. This represents a increase of assessments totaling \$6,568,521 from the prior year, caused primarily by the reassessment of properties throughout the parish.

I. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Jefferson Davis Parish 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 governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The assessor is an independently elected official; however, the assessor is fiscally dependent on the Jefferson Davis Parish Police Jury. The police jury maintains and operates the parish courthouse in which the assessor's office is located and provides funds for equipment and supplies of the assessor's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the assessor. For those reasons, the assessor was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

JEFFERSON DAVIS PARISH ASSESSOR
Acriding, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

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. 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 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 fund assets. Governmental funds of the assessor include:

- **General Fund** - the General Fund, as provided by Louisiana Revised Statute (R.S.) 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 R.S. 47:1607-1908 and the ad valorem tax revenue authorized by Act 190 of 1985, 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 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 are generally 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

Ad Valorem taxes and the related revenue sharing (which is based on population and homesteads in the parish) are recognized in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income represents amounts earned on checking accounts deposited with financial institutions. Interest earned on checking accounts is recorded when available.

Substantially all 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

The Assessor uses the following budget practices:

- The budget for 2003 was adopted on December 13, 2002 and amended December 13, 2003.
- All appropriations lapse at year end.
- The Assessor does not use encumbrance accounting.
- The budget is prepared and reported on the modified accrual basis of accounting.
- The Assessor has sole authority to make changes in the budget.

F. ENCUMBRANCES

The Assessor does not utilize encumbrance accounting.

G. DEPOSITS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

State statutes authorize the Jefferson Davis Parish Assessor to invest in United States bonds, treasury notes and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMIP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Jefferson Davis Parish Assessor has stated their investments at cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value. Fair value is determined by obtaining "quoted" year end market prices. The Jefferson Davis Parish Assessor had no investments with an original maturity greater than one year at time of purchase and thus no amounts at fair value are listed in the balance sheet.

II. FIXED ASSETS

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

I. COMPENSATED ABSENCES

The Assessor has the following policy relating to vacation and sick leave:

Full time employees accrue two weeks of vacation leave per year. After twenty years of service employees accrue three weeks of vacation. After twenty-five years of service, employees accrue four weeks of vacation. Vacation leave must be used in the year it is accrued, unless approval is obtained prior to the end of the year to carry over unused leave. Employees are not paid for unused vacation leave. At December 31, 2003, employees of the assessor had accumulated no employee leave benefits.

Employees are allowed sick leave when ill. While sick leave is not limited, the assessor reserves the right to substantiate the illness or require the employee to substantiate the illness. Employees are not allowed to accumulate sick leave.

J. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
 As of and for the Year Ended December 31, 2003

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

The General Fund of the Jefferson Davis Parish Assessor has a fund balance that is unreserved and undesignated as of year end.

K. 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 result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Assessment District 2002	2.51	2.51

The following are the principal taxpayers for the parish and related ad valorem tax revenues for the assessor (assessed valuation expressed in thousands):

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Energy Gulf States, Inc.	Utilities	\$ 4,463	4.81%
Centurytel of Evangeline Inc.	Telephone	3,529	3.87%
Tennessee Gas Pipeline Company	Pipeline	3,514	3.85%
Colonial Pipeline Company	Pipeline	3,333	3.60%
Florida Gas Transmission	Pipeline	3,022	3.27%
Denbury Resources, Inc.	Pipeline	2,015	2.18%
Hibernia National Bank	Bank	2,118	2.29%
Enterprise Leases, Peopple Inc	Pipeline	1,936	2.10%
Kerr-McGee O&G Omnibus LLC	Pipeline	1,877	2.04%
BellSouth Telecommunications	Telephone	1,813	1.97%
		<u>\$ 27,618</u>	<u>24.78%</u>

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

3. DEPOSITS AND INVESTMENTS

At December 31, 2003, the assessor has cash and cash equivalents (book balances) totaling \$4,229 as follows:

Demand deposits	\$ 4,229
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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 the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the assessor has \$12,404 in deposits (collected bank balances). These deposits are secured from risk by \$12,404 of federal deposit insurance and \$ 0 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

Investments

The Jefferson Davis Parish Assessor participates in the Louisiana Asset Management Pool, Inc. (LAMP), which is an external local government investment pool. In accordance with GASB Statement 3, *Deposit with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*, the investment in LAMP at year end is not categorized in the three risk categories provided by this statement because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and

JEFFERSON DAVIS PARISH ASSESSOR
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2005

consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

The fair value of the position in the pool is the same as the value of the pool shares.

Investments are categorized into the following three categories of credit risk in accordance with GASB 3 to give an indication of the level of risk assumed by the Jefferson Davis Parish Assessor.

Category 1 – includes investments that are insured or registered, or securities held by the governmental or its agent in the Assessor's name.

Category 2 – includes investments that are uninsured and unregistered, with securities held by the county's trust department or agent in the Assessor's name.

Category 3 – includes investments that are uninsured and unregistered, with securities held by the county, or by its trust department or agent but not in the Assessor's name.

At year end the Jefferson Davis Parish Assessor's investment balances were as follows:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Investments not subject to categorization:		
Louisiana Assets Management Pool	23,111	23,111
 Total Investments	<u>\$ 23,111</u>	<u>\$ 23,111</u>

4. CHANGES IN GENERAL FIXED ASSETS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Office Equipment and Furniture	\$ 45,388	\$ 311	\$ 0	\$ 45,699

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

5. PENSION PLAN

Plan Description: Substantially all employees of the Jefferson Davis Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All full-time employees who are under the age of 60 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 56 with at least 12 years of credited service or at or after age 51 with at least 30 years of credited service are entitled to a retirement

benefit, payable monthly for life, equal to 3 1/3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employer's average salary over the 36 consecutive or joined months that produces 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 56 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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, Post Office Box 14699, Baton Rouge, Louisiana 70898-0699, or by calling (225) 928-8886.

Funding Policy: Plan members are required by state statute to contribute 8.0% of their annual covered salary and the Jefferson Davis Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 14.80% of annual covered payroll. Contributions to the system also include one-fourth of 1% (1% 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 Jefferson Davis Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:303, 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 Jefferson Davis Parish Assessor's contributions to the System for the years ending December 31, 2003, 2002, and 2001, were \$24,094, \$19,688, and \$12,136 respectively, equal to the required contributions for each year.

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The Jefferson Davis Parish Assessor has no long term obligations as of December 31, 2003.

7. RELATED PARTY TRANSACTIONS

The Jefferson Davis Parish Assessor had no related party transactions during 2003.

JEFFERSON DAVIS PARISH ASSESSOR
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2005

8. EXPENDITURES PAID BY POLICE JURY

Certain operating expenditures of the assessor's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

The assessor's office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Police Jury pays for the upkeep and maintenance of the parish courthouse. These expenditures are not reflected in the accompanying financial statements.

9. LITIGATION AND CLAIMS

As December 31, 2005, the assessor is not involved in any litigation and is not aware of any pending claims.

10. RISK MANAGEMENT

The Assessor is exposed to various risks of loss related to thefts, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Assessor carries commercial insurance for workers compensation liability. All other covered risks of loss are managed by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

ADDITIONAL REPORTS

Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

404 East Noyes Street
PO Box 1047, Ferrisburg, LA 70546
Phone (337) 854-7773

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Donald G. Kantar
Jefferson Davis Parish Assessor
Ferrisburg, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Jefferson Davis Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Jefferson Davis Parish Assessor's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying *Louisiana Attention Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-BS 58:2211-2251 (the public bid law).

Findings: There were no expenditures for materials and supplies which exceeded \$15,000. There were no expenditures for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-BS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Findings: Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Findings: Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (2) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

Findings: None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Findings: Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

Findings: I traced the adoption of the 2000 original budget to the Assessor's records which indicated the original budget was adopted on December 12, 2000.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 3% or more or if actual expenditures exceed budgeted amounts by more than 3%.

Findings: I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary adversely more than 3% from budgeted amounts.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination:

- a) Trace payments to supporting documentation as to proper amount and payee;

Findings: I examined supporting documentation for each of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.

- b) Determine if payments were properly coded to the correct fund and general ledger account; and

Findings: All of the payments examined were properly coded to the correct fund and general ledger account.

- c) Determine whether payments received approval from proper authorities;

Findings: Inspection of documentation supporting each of the six selected disbursements indicated approval from the Assessor.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:11 (the open meetings law).

Findings: The assessor is an independently elected official and as such does not hold regularly scheduled open meetings. However, I did examine invoices and payment records for legal notices advertising the following events: a) that the tax rolls were open for public inspection b) that the police jury would serve as the board of review for property tax assessments c) the adoption of the original budget.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Findings: I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and salaries for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

Findings: I inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

The prior year report dated May 20, 2003, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Jefferson Davis Parish Assessor and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:512, this report is distributed by the Legislative Auditor as a public document.

Wade S. Gillespie, CPA, ABV

Bossier, Louisiana

June 23, 2004

**JEFFERSON DAVIS PARISH ASSESSOR
LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

To:

Mike H. Gillespie, CPA, APAC
PO Box 1347
Jennings, LA 70546

In connection with your compilation of our financial statements as of December 31, 2008 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Staff Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of
1-14-09 (Date)

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2211, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 43:1101-1134.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:501-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.85.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

By:

Jeffrey Davis Parish Tax Assessor

 Tax Assessor 1-14-04 Date

_____ Date

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2003

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

1001-2 Non-compliance Special Reporting Required Under LRS 42:283-286

Recommendation: Assessor should adopt procedures to ensure that expenditures and other required information are reported to the Clerk of Court and the Secretary of the Police Jury within thirty days of each fiscal year end as required under LRS 42:283-286.

Status: Condition has been resolved.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

JEFFERSON DAVIS PARISH ASSESSOR
Bossier, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2003

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

JEFFERSON DAVIS PARISH ASSESSOR
Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 2003

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS CORRECTIVE ACTION PLAN HAS BEEN PREPARED BY MANAGEMENT