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QUACHITA CIVIL DEFENSE AGENCY
West Monroe, Louisiana

**COMPONENT UNIT FINANCIAL STATEMENTS,
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION**
As of And for The Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entitled, or reviewed, entity and other 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.

Release Date: 11/17/97

**OUACHITA CIVIL DEFENSE AGENCY
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
West Monroe, Louisiana**

**COMPONENT UNIT FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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Society of Arkansas Certified Public Accountants • Missouri Chapter of Accountants

INDEPENDENT AUDITOR'S REPORT

Ouachita Civil Defense Agency West Monroe, Louisiana

I have audited the component unit financial statements of Ouachita Civil Defense Agency (the Agency), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, as identified in the accompanying Table of Contents. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

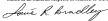
As discussed in Note 1, the financial statements present only the Agency and are not intended to present fairly the financial position of the Ouachita Parish Police Jury reporting entity and the results of its operations and the cash flows of its proprietary fund types in conformity with generally accepted accounting principles.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of December 31, 1997, and the results of its 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 May 22, 1998, on my consideration of the Agency's internal control structure and a report dated May 22, 1998, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The supplementary information listed as Schedules in the

Table of Contents is presented for additional analysis and is not a required part of the basic financial statements of the Agency. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



Louis R. Bradley
Certified Public Accountant

Monroe, Louisiana
May 22, 1958

QUACUMA CIVIL DEFENSE AGENCY
WEST MICHIGAN HOSPITALS
ALL FUND TYPES AND ACCOUNT GROUPS

Sheet 2

EXPANDED BALANCE SHEET, DECEMBER 31, 1996

	ENVIRONMENTAL		ACCOUNT GROUPS		TOTAL (BOTH COLUMNS)	
	FUND TYPE		GENERAL	GENERAL		
	GENERAL	FIXED	ASSETS	LIABILITIES		
	TYPE	ASSETS	LIABILITIES	TYPE		
ASSETS						
Assets						
Cash (Line 2)	\$	18,116	\$	-	\$	18,116
Accounts receivable (Line 3)		7,158		-		7,158
Equipment, furniture and fixtures (Line 6)		-	111,603			111,603
Amounts to be paid for retirement of Long-Term Obligations		-		3,504		3,504
TOTAL ASSETS	\$	25,274	\$	115,107	\$	140,381
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$	-	\$	-	\$	-
Accrued Liabilities		1,703		-		1,703
Unexpended advance payments (Line 7)		-		3,504		3,504
Total Liabilities		1,703		3,504		5,207
Fund Equity						
Impressos in General Fund Assets		-	111,603			111,603
Fund Balance Unreserved		23,571		-		23,571
Total Fund Equity		23,571		-		23,571
TOTAL LIABILITIES AND FUND EQUITY	\$	25,274	\$	115,107	\$	140,381

The accompanying notes are an integral part of this statement.

**QUACHITA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1997**

	1997
REVENUES	
Federal Grants	\$ 44,967
Intergovernmental Grants:	
State of Louisiana	2,080
City of Monroe	14,728
City of West Monroe	1,905
Ouachita Parish Police Jury	19,770
Use of facility and property - interest earnings	-
Other	1,379
Total Revenues	88,779
Expenditures	
Public Safety	60,170
Capital Outlay	168
Total Expenditures	60,338
Excess (Deficiency) of Revenues Over Expenditures	(14,600)
Fund Balance at Beginning of Year	78,178
FUND BALANCE AT END OF YEAR	\$ 21,598

The accompanying notes are an integral part of this statement.

**OUACHITA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Federal Grants	\$ 43,189	\$ 44,967	\$ 1,778
Intergovernmental Grants			
State of Louisiana	-	1,800	1,800
City of Monroe	14,728	14,728	-
City of West Monroe	1,935	1,935	-
Ouachita Parish Police Jury	19,730	19,730	-
Use of money and property - interest earnings	-	-	-
Other	1,859	1,379	329
Total Revenues	<u>\$16112</u>	<u>\$6,739</u>	<u>5,473</u>
Expenditures			
Public Safety	181,867	181,179	687
Capital Outlay	568	569	-
Total Expenditures	<u>182,435</u>	<u>181,748</u>	<u>687</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,404)	(14,690)	3,694
Fund Balance at Beginning of Year	<u>49,423</u>	<u>38,198</u>	<u>(11,225)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 23,019</u>	<u>\$ 23,508</u>	<u>\$ (5,411)</u>

The accompanying notes are an integral part of this statement.

**OUACHITA CIVIL DEFENSE AGENCY
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
West Monroe, Louisiana**

**Notes to the Financial Statements
As of and For the Year Ended December 31, 1997**

INTRODUCTION

The Ouachita Civil Defense Agency (OCDA) was organized by ordinances adopted by the City of Monroe, the City of West Monroe, the Town of Starbuckton, and the Ouachita Parish Police Jury. The mayors of the two cities and the town along with the president of the Police Jury comprise the Executive Council of OCDA. The Executive Council appoints the OCDA director who serves as the operating manager.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the OCDA 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 establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the reporting entity is financially accountable, and 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and

- a. The ability of the primary government to impose its will on that organization.
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority, but are financially dependent on the primary government.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of nature or significance of the relationship.

Under Louisiana Revised Statute 28:717, the president of the police jury directs operations of the Agency and is required to maintain a parish office of emergency preparedness. Statutorily, the director of the Agency serves at the pleasure of the president of the Police Jury. Although governed by a joint board, the Police Jury's ability to exert its will on the Agency, the agency's fiscal dependency on the police jury and the scope of public service rendered by the agency make it a component unit of the Ouachita Parish Police Jury reporting entity.

The accompanying financial statements present information only on the funds maintained by the OCDA and do not present information on the police jury, the general governmental services provided by the governmental unit, or other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the OCDA are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. OCDA operates only one governmental fund, as follows:

General Fund – The operating fund of OCDA is used to account for all financial resources.

B. ACCOUNT GROUPS

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted

for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

E. FIXED ASSETS

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. Fixed assets are recorded at their cost or estimated cost at date of purchase.

F. 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 accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

G. BUDGETING PRACTICES

Preliminary budgets based on the modified accrual basis of accounting are prepared annually by the Executive Committee. The proposed budget is reviewed by the Police Jury's Budget Committee and revised as deemed necessary. The proposed budget is included in the public hearing process conducted by the Police Jury for its proposed budgets. The budgets are adopted during the Police Jury's selected December meeting. The Budgetary data included in the accompanying financial statements includes the originally adopted budget and any amendments thereto.

II. TOTAL COLUMNS ON COMBINED STATEMENTS

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

Note 2 - CASH AND EQUIVALENTS

Under state law, the agency may deposit funds with 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 Agency may invest in United States bonds, treasury notes, certificates, or time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 1993, the agency had cash and cash equivalents (bank and book balances) totaling \$19,133.

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 at least 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, 1993, the agency had \$19,133 in deposits (collected bank balances), all of which is covered by federal deposit insurance.

Note 3 - ACCOUNTS RECEIVABLE

Accounts Receivable consisted of the following at December 31, 1993:

Class of Receivable:	
EMA Reimbursements	<u>\$7,168</u>

Note 4 - RETIREMENT SYSTEM

Prior to January 1, 1996, the employees of the agency were participants in the State Employees' Retirement System, a multiple-employer cost-sharing, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Effective January 1, 1996, they changed to the Parishwide Employees' Retirement System of Louisiana.

Employees of the Agency are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, PERS administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 40 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 creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1988. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. State statute requires employees covered by Plan A to contribute 9.50 percent of their annual covered salary and the Agency is required to contribute at an actuarially determined rate. The current actuarially determined rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Agency are established by state statute. As provided by Louisiana Revised Statute 11:183, 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 Agency contributions to the System under Plan A for the years ending December 31, 1992, were \$4,271.

The Parochial Employees' Retirement 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 Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70804-0619, or by calling (504) 938-1361.

Note 5 - COMPENSATED ABSENCES

Employees of DCDA earn vacation and sick leave in accordance with provisions of the Louisiana Civil Defense Mgmt Program administered by the Louisiana Department of Civil Service. The amount of each type of leave earned by employees is dependent upon length of service of that employee, ranging from .8625 hours of leave for each hour of regular duty for employees with less than three years of service up to a maximum of 1.086 hours of leave for each hour of regular duty for an employee with twenty or more years of service. Employees are allowed to carry forward all accrued unused sick leave to succeeding calendar years. Unused accrued annual leave may be carried forward to succeeding years.

An employee permanently separated from employment as a result of voluntary resignation, discharge, retirement, or death shall receive a terminal payment for annual leave earned. This terminal payment shall not exceed the value of 500 hours computed on the basis of the employee's hourly rate of pay at the time of his separation. This payment shall be made to the estate of the employee separated by death. No terminal payment shall be made for accrued sick leave. At December 31, 1997, employees had earned and accumulated annual leave totaling \$3,504.

Note 6 - GENERAL FIXED ASSETS

Computer Equipment	\$28,138
Office Furniture	12,968
Communication Equipment	88,695
Agency Vehicle	<u>12,821</u>
TOTAL	<u>\$142,622</u>

Note 7 - SUMMARY OF CHANGES IN GENERAL LONG-TERM OBLIGATIONS

	<u>Balance</u> <u>12/31/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/97</u>
Compensated Absences	\$3,581	4,893	1,980	\$5,504

SUPPLEMENTAL INFORMATION

OUACHITA CIVIL DEFENSE AGENCY
 WEST MONROE, LOUISIANA
 SUPPORTING SCHEDULE OF EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 1997

Schedule 1

Salaries	\$ 50,293
Retirement	4,120
Group Insurance	6,383
Workman's Compensation	173
Emp. Assistance Program Fees	34
Payroll Taxes	534
Bank Charges	31
Travel	894
Printing	385
Rent	3,600
Utilities	6,933
Postage	678
Telephone	4,757
Office Supplies	852
Janitorial & Maintenance	1,813
Miscellaneous	158
Insurance	2,753
Vehicle Operations	1,434
Equipment Rental & Maintenance	3,324
Audit Fees	2,411
Other Supplies	123
Professional & Contract Services	147
Computer Supplies & Software	288
Advertisements & Legal Notices	150
Assessment Study	2,000
Capital Outlay	168
Total Expenditures	<u>\$ 181,238</u>

**OCUCHITA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1997**

Federal Grants			
Pass-Through			
Grants/Program	CFDA		
Title	Number	Revenue	Expenditures
Federal Emergency Management Agency/ Louisiana Office of Military Affairs/ Emergency Management Assistance Program	83.531	\$ 44,967	\$ 44,967
TOTAL		<u>\$ 44,967</u>	<u>\$ 44,967</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON A FINANCIAL STATEMENT
AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

OUACHITA CIVIL DEFENSE AGENCY
West Monroe, Louisiana

I have audited the component unit financial statements of *Ouachita Civil Defense Agency* (the Agency), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 22, 1998.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in *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.

The management of *Ouachita Civil Defense Agency* 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 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 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 component unit financial statements of the *Ouachita Civil Defense Agency* for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control

INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL STRUCTURE BASED
ON A FINANCIAL STATEMENT AUDIT
CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
(Continued)

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 component unit financial statements and not to provide assurance 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 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 and irregularities in amounts that would be material in relation to the component unit 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 Agency, its cognizant audit agency, other agencies granting funds to the Agency and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Lewis R. Bradley
Certified Public Accountant

Monroe, Louisiana

May 22, 1998

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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**OUACHITA CIVIL DEFENSE AGENCY
West Monroe, Louisiana**

I have audited the component unit financial statements of **Ouachita Civil Defense Agency** (the Agency), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 22, 1998.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *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, contracts, and grants applicable to the Ouachita Civil Defense Agency is the responsibility of agency management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Ouachita Civil Defense Agency's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the component unit 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 non-compliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Agency, its cognizant audit agency, other agencies granting funds to the Agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS (Continued)



Louis R. Bradley
Certified Public Accountant

Monroe, Louisiana

May 22, 1998