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CALDWELL PARISH AMBULANCE SERVICE
(A Component Unit of the Caldwell Parish Police Jury)

Financial Statements
For the Years Ended December 31, 1996 and 1995

where provisions of state law, this report is a public document. A copy of this report is to be made available to the auditor, or otherwise, and shall be accessible to public officials. The report is available for public inspection at the Parish Finance Office of the Legislative Auditor and, where practicable, at the office of the parish clerk of court.

Release Date July 20, 1997

CALDWELL PARISH AMBULANCE SERVICE
(A Component Unit of the Caldwell Parish Police Jury)

Financial Statements
For the Years Ended December 31, 1996 and 1995

CRIVELLO PARISH AUDITANCE SERVICE
A CORPORATE UNIT OF THE CRIVELLO PARISH POLICE SERVICE

DECEMBER 31, 1996 AND 1995

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Commissioners
Caldwell Parish Ambulance Service
Columbia, Louisiana

We have audited the accompanying component unit financial statements of the Caldwell Parish Ambulance Service as of and for the year ended December 31, 1996, as listed in the Table of contents. These component unit financial statements are the responsibility of the Members of the Board of Commissioners. Our responsibility is to express an opinion on these component unit financial statements based on our audit. The 1995 component unit financial statements were audited by other auditors whose report dated May 26, 1996, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with generally accepted accounting standards and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 1996 component unit financial statements referred to above present fairly, in all material respects, the financial position of the Caldwell Parish Ambulance Service as of December 31, 1996, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 28, 1997, on our consideration of the Caldwell Parish Ambulance Service's internal control structure and a report dated June 28, 1997, on its compliance with laws and regulations.

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

Hatch & Company

Monroe, Louisiana
June 16, 1997

COMPONENT UNIT FINANCIAL STATEMENTS

CHADWELL PARTIS FIDELITY SERVICE
A COMPONENT UNIT OF THE CHADWELL PARTIS POLICY GROUP

BALANCE SHEETS

	December 31,	
	1988	1987
ASSETS		
Current Assets		
Cash and Cash Equivalents (Note 3)	\$ 21,904	\$ 41,544
Accounts Receivable (Note 4)	544,018	506,741
Prepaid Expenses	218	-
Total Current Assets	566,140	948,285
Fixed Assets		
Equipment (Note 5)	88,821	88,374
Other Assets		
Deposits	320	522
TOTAL ASSETS	\$ 655,281	\$ 656,981
LIABILITIES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	\$ 9,824	\$ 14,744
Short-Term Notes Payable	10,471	75,651
Taxes Payable	30,824	31,827
Total Liabilities	50,119	122,222
Fund Equity		
Retained Earnings (Unreserved)	389,384	532,535
TOTAL LIABILITIES AND FUND EQUITY	\$ 655,281	\$ 656,981

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

**CAMMELL PARTON AMBULANCE SERVICE
IS A DIVISION UNIT OF THE CAMMELL PARTON POLICE BUREAU**

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	For the Years Ended December 31,	
	1999	1998
Operating Revenues		
Ambulance Fees	\$ 8,875	\$ 9,215
Fees	<u>612,480</u>	<u>675,268</u>
Total Revenues	621,355	684,483
Operating Expenses		
Advertising	828	1,941
Permit/Licenses	985	-
Print/Promotion	258	-
Maps	368,733	328,823
Medical Supplies	18,456	29,888
Supplies	49	-
Repairs	18,878	8,802
Rent/Lease	12	-
Utilities/Phone	27,330	28,167
Payroll	991	-
Payroll Taxes	27,098	28,807
Fuel	8,898	7,381
Accounting/Legal	8,288	7,827
Bad Debts	290,044	167,181
Insurance	53,393	47,406
Supplies	13,158	18,856
Contract Expense	1,109	1,429
Uniforms/Cleaning	1,288	-
Dues/Subscription	-	16
Depreciation	50,968	17,181
Postage/Freight	2,793	-
Travel/Meals	318	-
Entertainment Service	327	-
Professional Development	1,852	-
Miscellaneous	<u>88</u>	<u>8,288</u>
Total Operating Expenses	887,321	898,899
Loss From Operations	(26,966)	(14,416)
Nonoperating Revenues (Expenses)		
Interest Income	-	168
Miscellaneous	3,738	1,794
Contributions	-	6,958
Rental Income	3,888	8,708
Depreciation Rental Property	(978)	(852)
Rental Expenses	<u>(500)</u>	<u>(800)</u>
Total Nonoperating Revenues	6,148	11,787
Net Loss	(20,818)	(2,629)
Retained Earnings - Beginning of Year	618,207	618,837
RETAINED EARNINGS - END OF YEAR	\$ 597,389	\$ 616,208

The accompanying notes are an integral part of these statements.

CRAWFORD POLICE RESERVE BUDGET
A COMPONENT UNIT OF THE CRAWFORD POLICE JURY

STATEMENT OF CASH FLOW

	For the years ended December 31,	
	1999	1998
Cash Flow from Operating Activities		
Loss From Operations	\$ 16,050	\$ 14,387
Adjustments to Reconcile Loss From Operations to Net Cash Provided (Used) by Operating Activities		
Depreciation - Rental Property	912	862
Depreciation	19,365	13,181
Increase in Accounts Receivable	(17,280)	(3,000)
Decrease in Receivable from Ambulance Fund	-	1,000
Increase in Prepaid Expense	1,378	-
Increase (Decrease) in Accounts Payable	1,748	705
Increase in Taxes Payable	33,320	4,533
Net Cash Provided (Used) by Operating Activities	(10,997)	6,915
Cash Flow from Capital and Related Financing Activities		
Non-Operating Revenues	6,100	11,781
Principal Paid on Notes Payable	(5,130)	(11,820)
Net Cash Provided by Capital and Related Financing Activities	970	187
Cash Flow from Investing Activities		
Equipment Purchases	(3,895)	(21,132)
Net Increase in Cash and Cash Equivalents	(21,648)	(14,020)
Cash and Cash Equivalents at Beginning of Year	34,544	58,564
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 12,896	\$ 44,544

The accompanying notes are an integral part of these statements.

CALDWELL PARISH AMBULANCE SERVICE
is a component unit of THE CALDWELL PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1986 AND 1985

Note 1 - Historical Background

On July 3, 1978, the Caldwell Parish Police Jury voted to make application with the Louisiana Highway Safety Commission to secure a state grant to purchase an ambulance. On August 17, 1978, one new emergency medical care vehicle was purchased. On January 18, 1979, the Police Jury authorized the payment of \$6,700 for items purchased for the emergency medical service vehicle.

On August 8, 1978, the Police Jury authorized the transfer and title to the equipment, records and all responsibilities for the maintenance and operation of the Caldwell Parish Ambulance Service to the Louisiana Medical Center Board of Directors.

On August 18, 1980, the Caldwell Parish Police Jury appropriated \$75,000 toward the purchase of a new ambulance for the Citizens Ambulance Service. On the same day, the Police Jury agreed to form a committee consisting of the Police Jury, medical directors of the ambulance service, and the administrators of the two hospitals within Caldwell Parish to study funding and operating the ambulance service.

On November 7, 1981, the Police Jury hired William DeWayne Lowery as Director of the Caldwell Parish Ambulance Service. The Police Jury agreed to change the name from the Citizens Ambulance Service to the Caldwell Parish Ambulance Service.

An Ambulance Board was appointed by the Police Jury to oversee the operations of the Caldwell Parish Ambulance Service.

Note 2 - Summary of Significant Accounting Policies

a. Basis of Presentation

The accompanying general financial statements of the Caldwell Parish Ambulance Service 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.

CHICAGO POLICE AMBULANCE SERVICE
IS COMPONENT UNIT OF THE CHICAGO POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996 AND 1995

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Reporting Entity

As the governing authority of the period, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell Parish Ambulance Service. 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 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 Caldwell Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the Police Jury to impose its will on the Caldwell Parish Ambulance Service and/or
 - b) The potential for the Caldwell Parish Ambulance Service to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Caldwell Parish Police Jury does not appoint a voting majority but are financially 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.

CALDWELL PARISH AMBULANCE SERVICE
is a COMPONENT UNIT OF THE CALDWELL PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1998 AND 1999

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

Because the Police Jury appoints a voting majority of the Ambulance Service governing board, has the ability to impose its will and the potential to provide specific financial benefits or to impose specific financial burdens, the Ambulance Service was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Ambulance Service 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 Caldwell Parish Ambulance Service uses one fund 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 governmental functions or activities.

The accounts of the Ambulance Service are included in one fund. Government resources are allocated to and accounted for in the fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Operations are accounted for, in the financial statements in this report, in one generic fund type and one broad fund category as follows:

Enterprise Fund

Enterprise Fund

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the sole purposes, including depreciation of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**CADSWELL PARISH AMBULANCE SERVICE
IS COMPONENT UNIT OF THE CADSWELL PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1978 AND 1979**

NOTE 2 - Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in 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.

The Proprietary Fund is accounted for using the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred. Unbilled service receivables are recorded at year end. Purchases of various operating supplies are recorded as expenses at the time purchased.

C. Cash and Cash Equivalents

Cash includes amounts in non-interest bearing demand deposits and an interest bearing savings account. The Cadswell Parish Ambulance Service considers all highly liquid debt instruments with an initial maturity when purchased of three months or less to be cash equivalents. Under state law, the Cadswell Parish Ambulance Service may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

D. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with the Fund are determined by its measurement focus.

The Proprietary Fund is accounted for on a cost of services to "capital maintenance" measurement focus, and all assets and all liabilities (debt or equity or noncurrent) associated with its activity are included on its balance sheet.

CALDWELL PARISH AMBULANCE SERVICE
A COMPONENT UNIT OF THE CALDWELL PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995 AND 1994

Note 3 - Summary of Significant Accounting Policies (Continued)

F. Fixed Assets and Long-Term Liabilities (Continued)

All fixed assets are stated at historical cost. Depreciation of all depreciable fixed assets used by the Proprietary Fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Years</u>
Equipment	5
Postable Buildings	10
Office Building	30
Bus Trailer	27.5
Concrete Slab/Work	20
Office Flooring	10
Heat Pump	15
Shed	15
Heat Monitors	3

G. Compensated Absence

SICK leave for full time employees is accumulated at the rate of one day per month up to twenty days with the unused portion carried over to next year. Vacations must be taken in the year earned and can not be carried over.

H. Pension Plan

The Caldwell Parish Ambulance Service does not participate in a retirement system. The employees do participate in social security and medicine by contributing 6.2 percent and 1.05 percent, respectively.

Note 4 - Cash and Cash Equivalents

As December 31, 1995, the Caldwell Parish Ambulance Service has cash and cash equivalents (bank balances) totaling \$21,804 as follows:

Demand Deposits	\$	21,450
Savings Account		40
Employee Fund		314
		<u>454</u>
TOTAL	\$	<u>21,804</u>

**CALDWELL PARISH AMBULANCE SERVICE
IS A COMPONENT UNIT OF THE CALDWELL PARISH POLICE JURY**

**STATE TO COMMERCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995**

Note 3 - Cash and Cash Equivalents (continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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, 1996, the Caldwell Parish Ambulance Service has \$23,940 in deposits collected bank balances. These deposits are fully insured by federal deposit insurance.

Note 4 - Receivables

The following is a summary of receivables at December 31, 1996 and 1995:

Class of Receivables	1996	1995
Unpaid Fees	\$ 244,004	\$ 226,043

Uncollectible amounts due from customers' accounts receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Note 5 - Fixed Assets

A summary of property and equipment follows:

	1996	1995
Buildings	\$ 19,400	\$ 19,400
Ambulance	48,633	48,633
Other Equipment	140,778	140,778
Total Equipment, at Cost	189,811	189,811
Less: Accumulated Depreciation	(121,589)	(63,819)
NET EQUIPMENT	\$ 68,222	\$ 126,000

CALDWELL PARISH AMBULANCE SERVICE
IS A COMPONENT UNIT OF THE CALDWELL PARISH POLICE JUREL

STATE OF FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

Note 4 - Notes Payable

Caldwell Parish Ambulance Service had one note as of December 31, 1996 and 1995. The note was taken out in July, 1993, for \$39,800 for the purchase of a new building and metal trailer. The balances of the notes were \$18,477 and \$18,851 at December 31, 1996 and 1995, respectively.

Note 5 - Litigation and Claims

There is no litigation pending against the Caldwell Parish Ambulance Service at December 31, 1996.

SUPPLEMENTAL INFORMATION

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**INTERIM AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESSMENT OF COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Members of the Board of Commissioners
Caldwell Parish Ambulance Service
Columbia, Louisiana

We have audited the component unit financial statements of the Caldwell Parish Ambulance Service, as of and for the year ended November 30, 1994, and have issued our report thereon dated June 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Caldwell Parish Ambulance Service 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 recorded in accordance with management's authorization and recorded properly in detail. The preparation of component unit 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 our audit of the component unit financial statements of the Caldwell Parish Ambulance Service, for the year ended November 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain factors involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention following the significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the company's unit financial statements.

The reportable conditions noted are as follows:

Documentation of Expenses

FINDING:

During our audit, we noted that some expenses of the Emergency Medical Service (EMS) Fund of the Depress Fund (petty cash checking account), were not supported by adequate documentation such as invoices. The total of the expense of the Depress Fund was \$7,077 for the year ended December 31, 1996. The undocumented expenses were \$2,578. Subsequent to June 30, 1997, documentation was furnished for \$1,018, leaving \$1,560 undocumented.

RECOMMENDATION:

We recommend that the Caldwell Parish Ambulance Service make sure documentation is present before preparation and approving checks for payment of goods and services.

SCOPE:

Our checks will be processed or issued until all documentation supporting the expense is on hand. The Depress Fund (petty cash checking account) is being closed as of July 8, 1997, and in the future the expenses would be out of the operating fund of the Caldwell Parish Ambulance Service.

Separation of Duties

Based on our consideration of the internal control structure, we concluded that the operations of Caldwell Parish Ambulance Service are of a size that it is not feasible to have an adequate separation of duties. Accordingly, we considered this condition and appropriate substantive audit procedures and tests were applied in our audit of the December 31, 1996, financial statements.

* * * * *

Members of the Board of COMMISSIONERS
Caldwell Parish Ambulance Service
Page 2

This report is intended for the management of the Caldwell Parish Ambulance Service and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Smith & Company

Monroe, Louisiana
June 30, 1987

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASPECT OF COMPOSITE UNIT
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Members of the Board of Commissioners
Caldwell Parish Ambulance Service
Caldwell, Louisiana

We have audited the composite unit financial statements of the Caldwell Parish Ambulance Service, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the composite unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Caldwell Parish Ambulance Service, is the responsibility of the Members of the Board of Commissioners. As part of obtaining reasonable assurance about whether the composite unit financial statements are free of material misstatement, we performed tests of the Ambulance Service's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the composite unit financial statements. The results of our tests of compliance disclosed the following instances of noncompliance, the effects of which have been considered in the September 30, 1996, composite unit financial statements of the Caldwell Parish Ambulance Service.

AUDIT REPORT

FINDING:

Louisiana Revised Statute 28:513 and Section 179-01 of the Louisiana Governmental Audit Code require all engagements to be completed and transmitted to the Legislative Auditor within six months of the close of the entity's fiscal year. This audit was due to the Legislative Auditor on June 30, 1997.

RECOMMENDATION:

We recommend that the Caldwell Parish Ambulance Service submit its report by June 30 of each year following the year under audit.

RESPONSE:

The current auditors were engaged on May 5, 1997, and approved by the Legislative Auditor on May 15, 1997. In the future, we will engage an auditor in a more timely fashion to facilitate the June 30 deadline.

* * * * *

We considered this instance of noncompliance in forming our opinion on whether the company's unit financial statements of the Caldwell Parish Ambulance Service are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 18, 1997, on those financial statements.

This report is intended for the management of the Caldwell Parish Ambulance Service and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Smith & Company

Monroe, Louisiana
June 30, 1997

CALDWELL PARISH AMBULANCE SERVICE
(A CONCEPT UNIT OF THE CALDWELL PARISH POLICE JURY)

SCHEDULE OF BOARD OF COMMISSIONERS AND CONFIRMATION SCHEDULE 1
DECEMBER 31, 1980

<u>COMMISSIONERS</u>	<u>Pay Class</u>
Wesley Mize, Chairman	None
Joyce Bland, Vice-Chairman	None
Betty Beane	None
SAVON ROSSIER	None
Steve Ray	None
<u>Medical Personnel</u>	<u>Pay Class</u>
Dr. Darryl Thompson (appointed 3/18/76)	None
Mr. Sergeant Rohli	None
Dr. W. L. Carroll, Jr. (Resigned effective 6/5/76)	None