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WEBSTER PARISH CONVENTION AND  
VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

General Purpose Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 08-02-00

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

General Purpose Financial Statements  
 As of and for the Year Ended December 31, 1999  
 With Supplemental Information Schedules

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# JAMIESON, WISE & MARTIN

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MEMBERS

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CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners of the  
Webster Parish Convention and  
Visitors Commission

We have compiled the accompanying general purpose financial statements of the Webster Parish Convention and Visitors Commission, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 1999, 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 Webster Parish Convention and Visitors Commission. We 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, we have issued a report, dated June 12, 2000, on the results of our agreed-upon procedures.

*Jamieson, Wise & Martin*

Minden, Louisiana  
June 12, 2000

# JAMIESON, WISE & MARTIN

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the  
Webster Parish Convention and Visitors Commission

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Convention and Visitors Commission's compliance with certain laws and regulations for the year ended December 31, 1999 included in the accompanying Louisiana Attestation 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, we 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 materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended December 31, 1999, no expenditures were made for materials, supplies, or public works that were in violation of the public bid law.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each commissioner as defined by LSA-RS 42-1101-1124 (the code of ethics), and a list of outside business interests of all commissioners and employees, as well as their immediate families.

Management has provided us with the required list including the noted information.

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

There were no employees paid during the periods under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This agreed-upon procedure is not applicable since there were no employees paid during the periods under examination.

### ***Budgeting***

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

Management provided us with a copy of the original 1999 budget. There was one amendment made to the 1999 budget.

6. Traced the budget adoption to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on November 16, 1998, which indicated that the budget had been adopted by the commissioners of Webster Parish Convention and Visitors Commission. We traced one amendment to the original budget to the minutes of a meeting held on November 17, 1999.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

### ***Accounting and Reporting***

8. Randomly select six disbursements made during the periods under examination and:

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

We examined supporting documentation for six selected disbursements. We found that payment for these items were 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.

We examined supporting documentation for six selected disbursements. These items were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated that no approval was received from the Board of Commissioners for two of six disbursements.

*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 42:12 (the open meetings law).

The Webster Parish Convention and Visitors Commission is only required to post a notice of each meeting and the accompanying agenda on the door of the Commission's office building. These notices were posted at least one day before the scheduled meeting took place. Management has asserted that such documents were properly posted. We noted unmarked copies of the notices and agendas and also noted announcements of some meetings during the year through the media.

*Debt*

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

We inspected copies of all bank deposit slips for the periods 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 minutes for the periods under examination to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We noted no payments made to employees which may constitute bonuses, advances, or gifts. In addition, a reading of the minutes of the commission for the periods under examination indicated no approval for such payments.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Convention and Visitors Commission 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 24:513, this report is distributed by the Legislative Auditor as a public document.

*Jameson, White & Martin*

Minden, Louisiana  
June 12, 2000

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

06-29-2000 (Date Transmitted)

Jamieson, Wise & Martin  
PO Box 897  
Minden LA 71058

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation 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 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 42:1101-1124.

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 39:1301-14) 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 44:36.

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 39:1410.60-1410.65.

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.

Joe Huber Secretary 6-29-2000 Date  
Joe Huber Treasurer 6-29-2000 Date  
Ben Hunter President June 28, 2000 Date



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## MANAGEMENT LETTER

To the Board of Commissioners of the  
Webster Parish Convention and Visitors Commission

We have compiled the financial statements of Webster Parish Convention and Visitors Commission as of and for the year ended December 31, 1999. The financial statements were compiled in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. In addition, we have performed that agreed-upon procedures, as agreed to by the Commission and the Legislative Auditor, State of Louisiana, to the representations contained in the *Louisiana Attestation Questionnaire*. Our report on the application of the agreed-upon procedures was performed in accordance with the *Statements on Standards for Attestation Engagements*, issued by the American Institute of Certified Public Accountants, and applicable provisions of *Government Auditing Standards* published by the United States Comptroller General.

In addition to our agreed upon procedures, we noted matters concerning the management of the commission that we submit for your consideration.

### 99-1 Article 7, Section 14 of Louisiana Constitution of 1974

As described in Article VII, Section 14 of the Louisiana Constitution of 1974, funds, credit, property, or things of value shall not be loaned, pledged, or donated to or for any person, association or corporation.

During 1999, we noted a \$4,000 payment to Destination Management Consultants, which represented the final installment due for a \$8,000 contract entered into during 1998 to perform a tourism study for the Commission. Also, per a review of the minutes, it was noted that Destination Management Consultants had not performed any services toward the contract during the year ended 1999, due to the health problems of the individual executing the contract. The Commission has contacted Destination Management Consultants in an effort to determine procedures for execution of the contract.

We recommend management address the foregoing issue as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

Jamieson, Wise & Martin  
1

Minden, LA  
June 12, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS**

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Balance Sheet - All Fund Types and Account Groups  
 December 31, 1999

	<u>General Fund</u>	<u>Total (Memorandum Only)</u>
<i>Assets:</i>		
Cash	\$ 45,681	\$ 45,681
Total assets	<u>\$ 45,681</u>	<u>\$ 45,681</u>
 <i>Liabilities and Fund Balance:</i>		
Accounts Payable	\$ 219	\$ 219
Fund balance Unreserved	<u>\$ 45,462</u>	<u>\$ 45,462</u>
Total liabilities and fund balance	<u>\$ 45,681</u>	<u>\$ 45,681</u>

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

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

	<u>General Fund</u>	<u>Total (Memorandum Only)</u>
<i>Revenues:</i>		
Taxes - Occupancy	\$ 39,969	\$ 39,969
Intergovernmental revenue	74,378	74,378
Special events	11,865	11,865
Interest	705	705
Total revenues	<u>126,917</u>	<u>126,917</u>
<i>Expenditures:</i>		
Operating management fees	61,200	61,200
Tax collection fees	600	600
Travel and seminars	6,171	6,171
Advertising and printing	17,910	17,910
Dues and subscriptions	799	799
Grant funds	1,000	1,000
Professional fees	1,548	1,548
Special events	10,387	10,387
Miscellaneous	2,127	2,127
Total expenditures	<u>101,742</u>	<u>101,742</u>
Excess of revenues over expenditures	25,175	25,175
Fund balance at beginning of year	<u>20,287</u>	<u>20,287</u>
Fund balance at end of year	<u>\$ 45,462</u>	<u>\$ 45,462</u>

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

WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget (GAAP) and Actual  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes - Occupancy	\$ 40,000	39,969	(31)
Intergovernmental revenue	74,000	74,378	378
Special events	12,000	11,865	(135)
Interest	500	705	205
Total revenues	<u>126,500</u>	<u>126,917</u>	<u>417</u>
<i>Expenditures:</i>			
Operating management fees	61,200	61,200	-
Audit fees	1,500	1,548	(48)
Tax collection fees	600	600	-
Travel and seminars	8,000	6,171	1,829
Advertising and printing	18,050	17,910	140
Dues and subscriptions	800	799	1
Grant proceeds	-	1,000	(1,000)
Special events	10,500	10,387	113
Miscellaneous	2,000	2,127	(127)
Total expenditures	<u>102,650</u>	<u>101,742</u>	<u>908</u>
Excess of revenues over expenditures	23,850	25,175	1,325
Fund balance at beginning of year	<u>20,287</u>	<u>20,287</u>	<u>-</u>
Fund balance at end of year	<u>\$ 44,137</u>	<u>45,462</u>	<u>1,325</u>

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

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

INTRODUCTION

The Webster Parish Convention and Visitors Commission was created by Ordinance No. 859 of Webster Parish Police Jury in May, 1991. The purposes of the Commission are (1) to represent the business and civic community on an organized and non-profit basis for the solicitation and servicing of conventions and for the promotion of visitor activity within the Parish of Webster and (2) to present necessary facilities, equipment, and services to visitors and convention officials.

The governing authority of the Commission is a board of directors composed of seven members who shall serve without compensation. The directors are appointed by the Webster Parish Police Jury from nominations made by various governmental entities and other organizations within the Parish. The Directors are appointed to serve a term of three years.

The accounting and reporting practices of the Webster Parish Convention and Visitors Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants, and to the applicable Louisiana Revised Statutes.

1. Summary of Significant Accounting Policies

- A. Basis of presentation - The accompanying general purpose financial statements of the Webster Parish Convention and Visitors Commission 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 district is a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the Commission 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 that financial reporting entity.

- C. Fund accounting - The accounts of the Webster Parish Convention and Visitors Commission 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 comprises its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statement is described as follows:

*General Fund* - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund.

- D. *Fixed assets and long-term liabilities* - Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund.

At December 31, 1999, there were no fixed assets or long-term liabilities.

- E. *Basis of accounting* - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds.

The modified accrual basis of accounting is used by the Webster Parish Convention and visitors Commission. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.

- F. *Budgets and budgetary accounting* - The commission follows these procedures in establishing the budgetary data reflected in these financial statements:
- 1) An annual budget of receipts and expenditures is prepared and adopted by the Board of Commissioners.
  - 2) Each annual budget of the Commission for the next fiscal year is filed with the Webster Parish Police Jury before the beginning of the current fiscal year.
  - 3) The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
  - 4) Appropriations lapse at the end of each fiscal year.
- G. *Cash and cash equivalents* - For reporting purposes, cash and cash equivalents include cash and demand deposits. Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

organized under Louisiana law or any other state of the United States, or under the laws of the United States.

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

2. Cash and cash equivalents

At December 31, 1999, the Commission has cash and cash equivalents (book balances) totaling \$45,681, as follows:

Interest-bearing demand deposits	\$ <u>45,681</u>
----------------------------------	------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits 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, 1999, the district has \$45,681, in collected bank balances. These deposits are secured from risk by \$45,681, of federal deposit insurance.

3. Hotel/Motel Occupancy Taxes

Funds for the Commission are derived from a two-percent (2%) occupancy tax levied on hotel and motel rooms and over night camp facilities located within the Parish of Webster with the exception of the Methodist Conference Center.

4. Operating Agent

The Minden/South Webster Chamber of Commerce serves as operating agent for the Commission. The Chamber of Commerce is reimbursed for the Commission's share of expenses by a monthly operating management fee. This fee is set by the Commission.



**SUPPLEMENTAL INFORMATION SCHEDULES**

WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 1999

The following serve on the Board of Commissioners without compensation:

Ben Hunter	Chairman
Anthony Manuel	Commissioner
Frank Griffith	Commissioner
Karen Stephens	Commissioner
Gail Kennon	Commissioner
Larry Johnson	Commissioner
Billie Long	Commissioner

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Summary Schedule of Prior Findings  
For the Year Ended December 31, 1999

Agreed-upon procedures findings

**98-1 - Budgeting**

*FYE finding initially occurred - 12/31/97*

*Finding - Actual expenditures exceed budgeted amounts by more than 5%.*

*Corrective Action Taken - Yes, during 1999 management made an effort to monitor and amend the budget as needed. In 1999, revenues and expenditures did not exceed 5% of budgeted amounts.*

**98-2 - Accounting & Reporting**

*FYE finding initially occurred - 12/31/98*

*Finding - No supporting documentation found for two of six selected disbursements. No formal approval found on any of the six selected disbursements.*

*Corrective Action Taken - Partially. During 1999, management made an effort to obtain supporting documentation and proper approval for disbursements. However, in 1999, no formal approval was found on two of the six selected disbursements. Management intends to obtain supporting documentation and proper approval for all disbursements made by the Commission.*

**98-3 - Deposits of public funds**

*FYE finding initially occurred - 12/31/98*

*Finding - As of December 31, 1999, it was noted that payments to register for a special event held by the Commission were paid for with credit cards. These registration fees paid by credit card were initially deposited to a personal account which was set up to receive credit card payments. It was noted that all payments were later transferred to the Commission's bank account.*

*Corrective Action Taken - Yes, in 1999 management set up a merchant account to accept credit card payments. The funds were then electronically transferred to the Commission's regular bank account.*

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana  
Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 1999

Agreed-upon procedures findings

**99-1 - FINDING:** *Accounting & Reporting*

No formal approval was found on two of the selected disbursements.

*Corrective Action Planned:* Management intends to obtain proper approval for all disbursements by having a member of the Commission initial invoices to evidence approval.

*Name of Contact Person:* Sue Gruber

*Anticipated Completion Date:* July, 2000

Management Letter

**99-1 - FINDING:** *Advance payment for services to be rendered*

As described in Article VII, Section 14 of the Louisiana Constitution of 1974, funds, credit, property, or things of value shall not be loaned, pledged, or donated to or for any person, association or corporation.

During 1999, we noted a \$4,000 payment to Destination Management Consultants, which represented the final installment due for a \$8,000 contract entered into during 1998 to perform a tourism study for the Commission. Also, per a review of the minutes, it was noted that Destination Management Consultants had not performed any services toward the contract during the year ended 1999, due to the health problems of the individual executing the contract. The Commission has contacted Destination Management Consultants in an effort to determine procedures for execution of the contract.

*Corrective Action Planned:* To fulfill the contract with the Tourism Commission, Destination Management Consultants began working a few Saturdays every month to complete the tourism study. In July 2000, Destination Management Consultants will be presenting all current findings to the tourism board and will present the completed study at the end of the year.

*Name of Contact Person:* Sue Gruber

*Anticipated Completion Date:* December, 2000