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REPORT
**MARRERO-HARVEY VOLUNTEER
FIRE COMPANY NO. 1**
DECEMBER 31, 1999 AND 1998

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.

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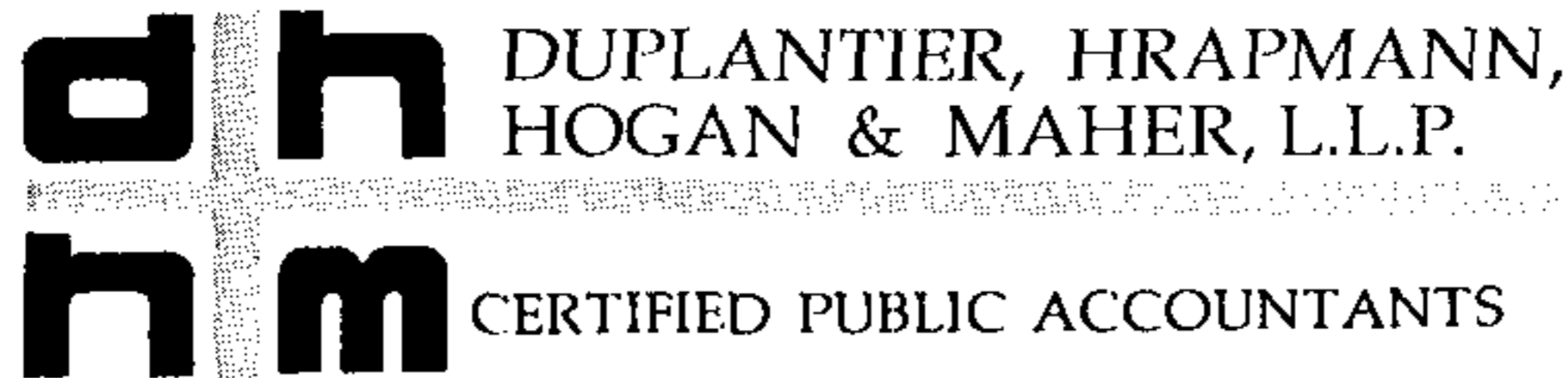
MARRERO-HARVEY VOLUNTEER
FIRE COMPANY, NO. 1

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DECEMBER 31, 1999 AND 1998

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INDEPENDENT AUDITOR'S REPORT

June 12, 2000

Board of Directors
Marrero-Harvey Volunteer Fire
Company, No. 1
Marrero, Louisiana

We have audited the accompanying statements of financial position of Marrero-Harvey Volunteer Fire Company No. 1 (a Louisiana nonprofit corporation) as of December 31, 1999 and 1998, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the fire company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial 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 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. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marrero-Harvey Volunteer Fire Company No. 1 as of December 31, 1999 and 1998, and the changes in its net assets and its cash flows for the years then ended in accordance with generally accepted accounting principles.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on page 13 and 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2000 on our consideration of Marrero-Harvey Volunteer Fire Company No. 1's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Duplantier, Hrapmann, Hogan & Maher LLP

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 1999 AND 1998

ASSETS

	<u>1999</u>	<u>1998</u>
CURRENT ASSETS:		
Cash and cash equivalents (Notes 1 and 2)	\$ <u>1,015,085</u>	\$ <u>1,054,136</u>
Total current assets	<u>1,015,085</u>	<u>1,054,136</u>
PROPERTY AND EQUIPMENT (Notes 1 and 3) (net of accumulated depreciation of \$1,558,700 and \$1,489,879)	<u>1,237,533</u>	<u>1,045,643</u>
TOTAL ASSETS	<u>\$ <u>2,252,618</u></u>	<u>\$ <u>2,099,779</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	\$ --	\$ 925
Accrued salaries	9,059	9,776
Accrued sick and vacation leave (Note 1)	21,613	17,520
Retirement withholdings payable	869	1,437
Payroll taxes payable	<u>6,129</u>	<u>5,400</u>
Total current liabilities	<u>37,670</u>	<u>35,058</u>
NET ASSETS:		
Unrestricted	<u>2,214,948</u>	<u>2,064,721</u>
Total net assets	<u>2,214,948</u>	<u>2,064,721</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ <u>2,252,618</u></u>	<u>\$ <u>2,099,779</u></u>

See accompanying notes.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
UNRESTRICTED NET ASSETS:		
SUPPORT:		
Firefighting contract (Note 5)	\$ 916,548	\$ 853,930
Donated firefighting services (Note 4)	64,890	31,671
Interest	24,988	24,118
Gain on sale of asset	2,814	--
Other income	9,490	14,009
Total support	<u>1,018,730</u>	<u>923,728</u>
EXPENSES: (Pages 13 and 14)		
Program services - firefighting	794,878	736,688
Supporting services - management and general	73,625	45,151
Total expenses	<u>868,503</u>	<u>781,839</u>
INCREASE IN UNRESTRICTED NET ASSETS	150,227	141,889
Net assets beginning of year	<u>2,064,721</u>	<u>1,922,832</u>
NET ASSETS END OF YEAR	<u>\$ 2,214,948</u>	<u>\$ 2,064,721</u>

See accompanying notes.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

	1999	1998
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 150,227	\$ 141,889
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	94,634	96,397
Gain on sale of assets	(2,814)	--
Increase (decrease) in:		
Accounts payable	(925)	(5,019)
Accrued sick and vacation leave	4,093	(1,050)
Accrued salaries	(717)	1,355
Retirement withholdings payable	(568)	1,437
Payroll taxes payable	729	5,400
Net cash provided by operating activities	<u>244,659</u>	<u>240,409</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	30,000	--
Acquisition of equipment	(313,710)	(178,955)
Net cash used in investing activities	<u>(283,710)</u>	<u>(178,955)</u>
NET INCREASE (DECREASE) IN CASH	(39,051)	61,454
Cash and cash equivalents - at beginning of year	<u>1,054,136</u>	<u>992,682</u>
CASH AND CASH EQUIVALENTS - AT END OF YEAR	<u>\$ 1,015,085</u>	<u>\$ 1,054,136</u>

See accompanying notes.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

ORGANIZATION:

Marrero-Harvey Volunteer Fire Company No. 1 (the fire company) was established to provide firefighting and rescue service to a designated area of the Eighth Fire District on the West Bank of Jefferson Parish, Louisiana (a separate entity). In addition, the fire company provides fire code inspections for businesses within its district, as well as firefighting and rescue training for its members. The fire company maintains three fire stations and has approximately seventeen paid employees and twenty-seven active volunteers. The company's main source of revenue is a fire protection contract with Jefferson Parish. The department is under a ten (10) year contract signed September 2, 1994 and effective for the period April 1, 1994 through March 31, 2004.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the fire company's significant accounting policies applied in the preparation of the accompanying financial statements follows:

Basis of Accounting and Financial Statement Presentation:

The fire company's policy is to prepare financial statements on the accrual basis. Under that basis, revenues are recognized when earned and expenses are recognized when incurred.

The fire company follows Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Nonprofit Organizations*. Under SFAS No. 117, the fire company is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the fire company is required to present a statement of cash flows. As of December 31, 1999 and 1998 the fire company had only unrestricted net assets.

The statement of activities presents expenses of the fire company's operations functionally between program services for firefighting and administrative and general. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Contributions and Donated Services:

The fire company follows Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributions and Donated Services: (Continued)

SFAS No. 116 provides that the value of donated services is to be recognized in financial statements if the services require specialized skills, are provided by persons possessing those skills, and the services would be purchased if they were not donated. The fire company's volunteer firefighters undergo extensive specialized training, and the firefighting services would be purchased by the fire company of Jefferson Parish if the services were not provided by volunteers. Accordingly, donated firefighting services are recognized in the financial statements at estimated fair value.

Income Taxes:

The fire company is exempt from income taxes under Internal Revenue Code section 501(c)(4) as a nonprofit organization and thus these financial statements contain no provision for income taxes.

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the fire company has defined cash and cash equivalents as cash in banks, money market accounts and certificates of deposit.

Supplemental Disclosures of Cash Flow Information:

	<u>1999</u>	<u>1998</u>
Cash paid during the year for:		
Interest	\$ 18	\$ --
Income taxes	--	--

Property and Equipment:

Property and equipment are stated at acquisition cost, or estimated historical cost if acquisition cost is not available. Depreciation is provided for in amounts sufficient to relate the cost of depreciable property and equipment to operations over their estimated useful lives using the straight-line method. Estimated useful lives of property and equipment are as follows:

Automobiles	3 - 5 years
Furniture and fixtures	5 - 10 years
Firefighting and rescue equipment	3 - 15 years
Buildings and improvements	30 years

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Concentration of Credit Risk:

The fire company's income is derived primarily from the proceeds of an ad valorem tax millage and other funding under a contract with the Jefferson Parish Council to support its firefighting and rescue services.

Compensated Absences:

Annual leave

Each qualified employee scheduled to work 50 hours or more per week will earn annual leave according to the following:

<u>Years of Continuous Service</u>	<u>Hours</u>
0 - 1 year	0
1 - 10 years	144
Over 10 years *	144+

*Employee earns 8 hours of additional leave for each year over 10 years up to a maximum of 240 hours after 22 years. Employees cannot exceed the accumulated hours they are allowed for their years of service at the end of the pay period which includes the last day of the month before the month that includes the employee's anniversary date.

Sick Leave

Each qualified employee employed on December 31, 1999 will be credited with 78 hours of sick leave as of January 1, 2000.

New employees after September 1, 1998, will be credited with three (3) hours of sick leave per pay period following the pay period that contains the date that is six (6) months after their initial anniversary date.

All employees hired before September 1, 1998, will earn three (3) hours of sick leave per pay period beginning with the first pay period after January 1, 1999. No partial accrual will be made at any time during the year.

An employee can accumulate up to 240 hours of sick leave that can be carried over to the next calendar year.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Sick Leave (Continued)

Any unused sick leave as of 12/31 of said year in excess of 240 hours, will be bought back at a rate of 1/2 to 1 hour at regular pay.

Upon termination of employment for any reason, the employee will be paid for any accumulated sick leave at a rate of 1/2 to 1 hour at regular pay.

Accrued leave was \$21,613 and \$17,520 for the years ended December 31, 1999 and 1998, respectively. The amounts are accrued on the statements of financial position in accrued sick and vacation pay.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS:

At December 31, 1999 and 1998, the fire company maintained cash balances, savings accounts and certificates of deposit in several local banks. A U.S. Treasury money market account was maintained at a brokerage company. The bank balances and book balances were as follows:

	<u>1999</u>		<u>1998</u>	
	<u>Book Balances</u>	<u>Bank Balances</u>	<u>Book Balances</u>	<u>Bank Balances</u>
Checking accounts	\$ 472,220	\$ 478,700	\$ 342,685	\$ 340,245
Savings accounts	254,985	254,688	435,524	435,524
Certificates of deposit	49,851	49,851	47,773	47,773
Money market account	<u>238,029</u>	<u>238,029</u>	<u>228,154</u>	<u>228,154</u>
Total cash and cash equivalents	<u>\$1,015,085</u>	<u>\$1,021,268</u>	<u>\$1,054,136</u>	<u>\$1,051,696</u>

The checking accounts, savings accounts and certificates of deposit are insured by the Federal Deposit Insurance Corporation and collateralized securities. At December 31, 1999 and 1998, balances in these accounts were uninsured or uncollateralized in the amounts of \$220,584 and \$173,979, respectively.

The U.S. Treasury money market account balances were fully insured at December 31, 1999 and 1998 by the Securities Investor Protection Corporation.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

3. PROPERTY AND EQUIPMENT:

Below is a summary of activity in the fire company's property and equipment accounts during the years ended December 31, 1999 and 1998:

	Balance <u>1/1/99</u>	<u>1999</u>		Balance <u>12/31/99</u>
		<u>Additions</u>	<u>Deletions</u>	
Land	\$ 89,218	\$ --	\$ --	\$ 89,218
Buildings	649,812	--	--	649,812
Vehicles	1,388,155	313,710	53,000	1,648,865
Firefighting equipment	388,607	--	--	388,607
Furniture and fixtures	<u>19,730</u>	<u>--</u>	<u>--</u>	<u>19,730</u>
	2,535,522	313,710	53,000	2,796,232
Accumulated depreciation	<u>1,489,879</u>	<u>94,634</u>	<u>25,814</u>	<u>1,558,699</u>
Net property and equipment	<u>\$ 1,045,643</u>	<u>\$ 219,076</u>	<u>\$ 27,186</u>	<u>\$ 1,237,533</u>

	Balance <u>1/1/98</u>	<u>1998</u>		Balance <u>12/31/98</u>
		<u>Additions</u>	<u>Deletions</u>	
Land	\$ 89,218	\$ --	\$ --	\$ 89,218
Buildings	649,812	--	--	649,812
Vehicles	1,209,200	178,955	--	1,388,155
Firefighting equipment	388,607	--	--	388,607
Furniture and fixtures	<u>24,973</u>	<u>--</u>	<u>5,243</u>	<u>19,730</u>
	2,361,810	178,955	5,243	2,535,522
Accumulated depreciation	<u>1,398,725</u>	<u>96,397</u>	<u>5,243</u>	<u>1,489,879</u>
Net property and equipment	<u>\$ 963,085</u>	<u>\$ 82,558</u>	<u>\$ --</u>	<u>\$ 1,045,643</u>

Depreciation expense totaled \$94,634 and \$96,397 for the years ended December 31, 1999 and 1998, respectively.

Included in the cost of vehicles for 1999 and 1998 are down payments totaling \$409,765 and \$178,955, respectively, on a new fire truck (see Note 6) not yet placed in service.

The amounts of \$53,000 and \$5,243 shown above constitute assets that were consumed in firefighting operations during 1999 and 1998, respectively. For purposes of the statement of cash flows, use of these items is included in operating activities, as the disposal of the assets relates more directly to operating activities than investing activities.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

3. PROPERTY AND EQUIPMENT: (Continued)

At December 31, 1999 and 1998, the fire company was allowed the use of land at no cost under a verbal agreement with no established termination date. The fire company owns a building with a cost of \$149,210 that is located on the land.

4. DONATED SERVICES:

Marrero-Harvey volunteer firefighters responded to calls for service approximately 515 and 391 times during 1999 and 1998, respectively. The value of these volunteer services is computed using the minimum pay for the fire company's paid personnel during the year, multiplied by an average response duration of 1.50 hours, with the result multiplied by the average number of volunteers per call during the year. For 1999 and 1998, the minimum hourly pay was \$6.00 per hour for straight time, and there were averaged 14 and 9 volunteers per call, respectively. The resulting values of \$64,890 and \$31,671 for the years ended December 31, 1999 and 1998, respectively, for volunteer firefighting services, is reported as revenue and firefighting expense.

This value should be recognized as the absolute minimum value of volunteer services, as it does not include any down-time maintenance time, or overtime, but includes only the time when volunteers were actually responding to calls for assistance. The actual cost of replacing the fire company's volunteers with paid firefighters would be significantly higher.

All members of the Board of Directors serve without compensation.

5. FIRE PROTECTION CONTRACT:

Substantially all of the fire company's public support is derived from funds provided by Jefferson Parish. On September 2, 1994, the fire company signed a ten year contract with Jefferson Parish, effective April 1, 1994, under which the fire company receives one-third of certain ad valorem taxes assessed within the 8th Fire Protection District of Jefferson Parish, as well as additional funding from sales taxes and fire insurance rebates. Total public support received under this contract totaled \$916,548 and \$853,930 during the years ended December 31, 1999 and 1998, respectively.

6. COMMITMENTS AND CONTINGENCIES:

Fire Truck:

The fire company has committed to purchase a new fire truck at a cost ranging from \$568,000 to \$599,000, based on alternative payment schedules. The truck will not be delivered until 2000, and the fire company has the right to reject delivery if its specifications are not met. During 1999 and 1998 the fire company made down payments on the fire truck in the amounts of \$230,810 and \$178,955, respectively. (See Note 3).

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

7. RETIREMENT PLAN:

During 1998 the fire company approved a contributory retirement plan covering all paid employees effective July 1998. The fire company contributes up to 3% of participating employees' annual salaries. The retirement expense for the plan for the years ended December 31, 1999 and 1998 was \$13,226 and \$5,188, respectively.

8. RECLASSIFICATIONS:

Certain items from 1998 have been reclassified to conform to the 1999 presentation.

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 SUPPLEMENTARY INFORMATION
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>PROGRAM SERVICES</u>	<u>SUPPORT SERVICES</u>	
	<u>Firefighting</u>	<u>Management And General</u>	<u>TOTAL</u>
<u>EXPENSES:</u>			
Accounting and legal	\$ --	\$ 21,224	\$ 21,224
Building repairs	4,842	--	4,842
Depreciation	94,634	--	94,634
Donated firefighting services	64,890	--	64,890
Dues and subscriptions	--	1,664	1,664
Equipment repair	2,983	--	2,983
Firefighting supplies	48,814	--	48,814
Fuel	4,685	--	4,685
Insurance	77,073	--	77,073
Interest expense	--	18	18
Licenses	90	--	90
Maintenance	17,461	--	17,461
Meals and consumables	--	7,178	7,178
Medical expenses	--	489	489
Miscellaneous	--	16,902	16,902
Office expense	--	7,250	7,250
Operating supplies	13,687	--	13,687
Payroll taxes	35,576	--	35,576
Radio expense	15,368	--	15,368
Retirement expense	13,226	--	13,226
Salaries and wages	401,549	3,000	404,549
Utilities	--	15,900	15,900
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u>794,878</u>	\$ <u>73,625</u>	\$ <u>868,503</u>

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
 SUPPLEMENTARY INFORMATION
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>PROGRAM SERVICES</u>	<u>SUPPORT SERVICES</u>	
	Firefighting	Management And General	<u>TOTAL</u>
<u>EXPENSES:</u>			
Accounting and legal	\$ --	\$ 5,329	\$ 5,329
Building repairs	5,226	--	5,226
Depreciation	96,397	--	96,397
Donated firefighting services	31,671	--	31,671
Dues and subscriptions	--	1,092	1,092
Equipment repair	2,200	--	2,200
Firefighting supplies	9,121	--	9,121
Fuel	4,546	--	4,546
Insurance	70,231	--	70,231
Interest expense	--	--	--
Licenses	105	--	105
Maintenance	29,366	--	29,366
Meals and consumables	--	4,651	4,651
Medical expenses	--	648	648
Miscellaneous	--	9,010	9,010
Office expense	--	7,747	7,747
Operating supplies	12,257	--	12,257
Payroll taxes	32,383	--	32,383
Radio expense	9,448	--	9,448
Retirement expense	5,188	--	5,188
Salaries and wages	428,549	3,000	431,549
Utilities	--	13,674	13,674
TOTAL	\$ <u>736,688</u>	\$ <u>45,151</u>	\$ <u>781,839</u>

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

June 12, 2000

To the Board of Directors
Marrero-Harvey Volunteer Fire
Company No. 1
Marrero, Louisiana

We have audited the financial statements of Marrero-Harvey Volunteer Fire Company No. 1 (a Louisiana nonprofit corporation) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000.

We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller general of the United States.

Compliance

As part of obtaining reasonable assurance about whether the fire company's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the fire company's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management and applicable parish, state or federal agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Wapmann, Hogan & Maher LLP