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REPORT

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
FRANKLINTON, LOUISIANA**

COMPONENT UNIT FINANCIAL STATEMENTS
As of and for the year ended December 31, 1999
with Supplemental Information Schedules

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 8-30-00

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana**

Component Unit Financial Statements
As of and for the Year Ended December 31, 1999

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Durden and Alonzo

CERTIFIED PUBLIC ACCOUNTANTS

820 11TH AVENUE
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William R. Durden

Donna W. Alonzo

INDEPENDENT AUDITOR'S REPORT

Honorable Randall Seal
Washington Parish Assessor
Franklinton, Louisiana

We have audited the accompanying general purpose financial statements of the Washington Parish Assessor, a component unit of the Washington Parish Government, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Washington Parish Assessor. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Washington Parish Assessor, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated June 23, 2000, on our consideration of the Washington Parish Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations and contracts.

Sincerely,



Durden and Alonzo
Certified Public Accountants

Franklinton, Louisiana
June 23, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
FRANKLINTON, LOUISIANA**

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

	Governmental Fund General Fund	Account Groups		Total (Memorandum only)
		General Fixed Assets	General Long-term Obligations	
<u>ASSETS AND OTHER DEBITS</u>				
Assets:				
Cash and cash equivalents	\$ 405,695	\$ -	\$ -	\$ 405,695
Revenues receivable:				
Ad valorem taxes	443,591	-	-	443,591
State revenue sharing	45,440	-	-	45,440
Other current assets	146	-	-	146
Office furnishings and equipment	-	220,878	-	220,878
Other Debits - amount to be provided for retirement of general long-term obligations	-	-	3,244	3,244
Total Assets and Other Debits	<u>\$ 894,872</u>	<u>\$ 220,878</u>	<u>\$ 3,244</u>	<u>\$ 1,118,994</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	\$ 8,747	\$ -	\$ -	\$ 8,747
Capital lease obligation	-	-	3,244	3,244
Total liabilities	<u>8,747</u>	<u>-</u>	<u>3,244</u>	<u>11,991</u>
Equity and Other Credits:				
Investments in general fixed assets	-	220,878	-	220,878
Fund balances - unreserved	886,125	-	-	886,125
Total equity and other credits	<u>886,125</u>	<u>220,878</u>	<u>-</u>	<u>1,107,003</u>
Total Liabilities, Equity and Other Credits	<u>\$ 894,872</u>	<u>\$ 220,878</u>	<u>\$ 3,244</u>	<u>\$ 1,118,994</u>

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

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
FRANKLINTON, LOUISIANA**

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

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Ad valorem taxes	\$ 445,106
State revenue sharing	68,160
Interest earnings	22,297
Other revenue	<u>10,181</u>
Total Revenues	<u>545,744</u>
<u>EXPENDITURES</u>	
Personal services and related benefits	389,240
Materials and supplies	11,449
Operating services	75,612
Travel and auto	21,851
Capital outlay	34,852
Debt service	<u>2,454</u>
Total Expenditures	<u>535,458</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 10,286
FUND BALANCES AT BEGINNING OF OF YEAR	<u>875,839</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 886,125</u></u>

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

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
FRANKLINTON, LOUISIANA**

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	General Fund		Variance Favorable (Unfavorable)
	Actual	Budget	
REVENUES			
Ad valorem taxes	\$ 445,106	\$ 436,000	\$ 9,106
State reveue sharing	68,160	80,000	(11,840)
Interest earnings	22,297	25,000	(2,703)
Other revenue	10,181	11,300	(1,119)
Total Revenues	<u>545,744</u>	<u>552,300</u>	<u>(6,556)</u>
EXPENDITURES			
Personal services and related benefits	389,240	419,100	29,860
Materials and supplies	11,449	7,200	(4,249)
Operating services	75,612	66,000	(9,612)
Travel and auto	21,851	20,000	(1,851)
Capital outlay	34,852	40,000	5,148
Debt service	2,454	-	(2,454)
Total Expenditures	<u>535,458</u>	<u>552,300</u>	<u>16,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 10,286</u>	<u>\$ -</u>	<u>\$ 10,286</u>
FUND BALANCES AT BEGINNING OF OF YEAR	<u>875,839</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 886,125</u>		

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

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Washington Parish Courthouse in Franklinton, Louisiana. The assessor employs 12 employees, including 8 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1999, there are 24,562 real property and movable property assessments totaling \$83,276,030 and \$38,932,720, respectively. This represents an increase of 407 assessments totaling \$3,319,520 over the prior year, caused primarily by the increasing number of new businesses, construction and rising property values in the parish during the year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Washington Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

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

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

C. FUND ACCOUNTING

The assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the assessor are classified as governmental funds. Governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the assessor include:

1. General Fund--the General Fund, as provided by Louisiana Revised Statute (R.S.) 47:1906, is the principal fund of the assessor and accounts for the operation of the assessor's office. Ad valorem tax revenue authorized by Act 564 of 1989 is accounted for in this fund also, state revenue sharing funds authorized by Act 1038 of 1999 are accounted for in this fund along with other miscellaneous operating revenues.. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are assessed on a calendar year basis and become due on November 15 of each year and delinquent on December 31. The taxes are recognized as revenue in the year they are assessed, and generally are collected in December of the year assessed and January and February of the following year. State revenue sharing is appropriated by the legislature at the end of the calendar year and is recorded in the year of appropriation. Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available. Other revenues are recorded in the period received due to the nature of the transactions.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

The Washington Parish Assessor adopts an annual budget for the General Fund on a modified accrual basis of accounting for revenue and expenditures. Formal budget integration is employed as a management control device during the year.

1. The budgetary calendar for the Washington Parish Assessor was follows:
(a) December 9, 1998 public notice was published in the official journal that the budget was available for public inspection; (b) on December 17, 1998 a public hearing for the proposed budget was held; and (c) at the public hearing December 17, 1998, the budget was adopted.
2. All appropriations (unexpended budget balances) lapse at year-end.
3. The Assessor reserves all authority to make changes or amendments within various budget classifications. There were no amendments made to the original budget.

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

G. AD VALOREM TAXES RECEIVABLE

Ad valorem taxes receivable on the balance sheet are shown net of any estimated uncollectible amount.

H. PREPAID ITEMS

The Washington Parish Assessor uses the nonallocation method of accounting for prepaid expenses.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. General fixed assets provided by the Washington Parish Government are not recorded within the general fixed assets account group.

J. COMPENSATED ABSENCES

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

All full time employees earn from five to twenty days of vacation each year, depending on the length of service. Vacation leave must be taken during the year earned, it may not be carried forward. However, upon termination or retirement, employees are compensated for unused vacation leave earned during the year.

All full time employees earn 12 days of sick leave each year and can be accumulated up to a total of 45 days. Accumulated sick leave lapses upon termination of employment.

There were no accumulated or vested leave benefits required to be reported in accordance with GASB Statement 16 at December 31, 1999.

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. 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. LEVIED TAXES

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

	Authorized Millage	Levied Millage
<u>Washington Parish Assessment District</u>	<u>5.37</u>	<u>5.37</u>

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the assessor:

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for Assessor
GAYLORD CONTAINER CORP.	PAPER MILL	\$ 11,273,550	9%	\$ 60,539
FLORIDA GAS TRANSMISSION CO.	PIPELINES	8,046,910	7%	43,212
ENTERGY LOUISIANA, INC.	POWER COMPANY	7,400,270	6%	39,739
Total		<u>\$ 26,720,730</u>	<u>22%</u>	<u>\$ 143,490</u>

The total assessed valuation for all taxpayers at December 31, 1999 was \$122,952,750. This figure was used in calculating the percentage of the "assessed valuation of each of the largest taxpayers" to the "total assessed valuation for all taxpayers".

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

3. CASH AND CASH EQUIVALENTS

At December 31, 1999, the assessor has cash and cash equivalents (book balances) totaling \$405,695. as follows:

Interest-bearing demand deposits	\$ 35,695
Time deposits	<u>370,000</u>
Total	<u>\$ 405,695</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the assessor has \$412,517. in deposits (collected bank balances). These deposits are secured from risk by \$242,516. of federal deposit insurance and \$769,223. of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). In addition, the Assessor has \$25. in an account with a credit union which is fully insured by the National Credit Union Administration.

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

4. CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1999	\$ 186,543
Additions	<u>34,852</u>
Deductions	<u>(517)</u>
Balance, December 31, 1999	<u><u>\$ 220,878</u></u>

5. PENSION PLAN

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

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

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Washington Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Washington Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:103, 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 Washington Parish Assessor's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$15,053, \$13,715, and \$12,762, respectively, equal to the required contributions for each year.

6. OTHER POSTEMPLOYMENT BENEFITS

- A. Hospitalization and cancer insurance at 100 percent is provided for all retired employees, however dependent coverage is not included. To be eligible for post-employment benefits, the employee must have been a full-time employee and eligible for retirement benefits from the Louisiana Assessors' Retirement System, as described in Note 5

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

- B. The Washington Parish Assessor funds post-employment benefits on the pay-as-you-go basis.
- C. Currently, the Assessor is paying post-employment benefits for two retired employees amounting to \$6,433., in hospitalization insurance premiums for the year ended December 31, 1999.
- D. Retired employees are allowed to maintain dependent coverage of hospitalization and cancer insurance at their expense. Under this arrangement, the retired employee remits the applicable premium to the insurance carrier, excluding the Assessor from any involvement in the transaction.

7. EXPENDITURES OF ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the Assessor's office are paid by the Washington Parish Government as required by Louisiana Revised Statute 33:4713. The Assessor's office is located in the Washington Parish Courthouse, and the upkeep and maintenance of the courthouse is paid by the Washington Parish Government. These expenditures are not reflected in the accompanying financial statements.

8. LEASES

The assessor records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

<u>Type</u>	<u>RECORDED AMOUNT</u>
Telephone system	\$ 7,414
Total	<u>\$ 7,414</u>

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of December 31, 1999:

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

	<u>Telephone System</u>
Fiscal year:	
2000	\$ 1,854
2001	1,390
Total minimum lease payments	<u>\$ 3,244</u>
Present value of net minimum lease payments	<u><u>\$ 3,244</u></u>

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	<u>Capital Leases</u>	<u>Total</u>
Long-term obligations payable at January 1, 1999	\$ 5,097	\$ 5,097
Additions	-	-
Deductions	(1,854)	(1,854)
Long-term obligations payable at December 31, 1999	<u>\$ 3,243</u>	<u>\$ 3,243</u>

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period covered by these financial statements.

11. RISK MANAGEMENT

The Washington Parish Assessor has purchased commercial insurance to cover any losses occurring through business operations.

12. LITIGATION AND CLAIMS

As of December 31, 1999, there were no litigations or claims against the Assessor.

WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
Notes to the Financial Statements (Continued)

13. INTERGOVERNMENTAL AGREEMENT

The Washington Parish Assessor entered into an intergovernmental agreement, in 1994, with the Washington Parish Government and other elected officials of the parish to provide security for the main courthouse building. Under the terms of the agreement, the assessor voluntarily contributes to the project an estimated share of the costs involved. During the year ended December 31, 1999, the Assessor paid \$5000. to the Washington Parish Sheriff for courthouse security.

14. SUBSEQUENT EVENTS

There were no subsequent events occurring after the balance sheet date requiring disclosure.

OTHER INDEPENDENT AUDITOR REPORTS

Durden and Alonzo

CERTIFIED PUBLIC ACCOUNTANTS

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FRANKLINTON, LOUISIANA 70438
(504) 839-4413
FAX (504) 839-4402

William R. Durden

Donna W. Alonzo

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Randall Seal
Washington Parish Assessor
Franklinton, Louisiana

We have audited the general purpose financial statements of the Washington Parish Assessor as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We conducted our audit 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.

Compliance

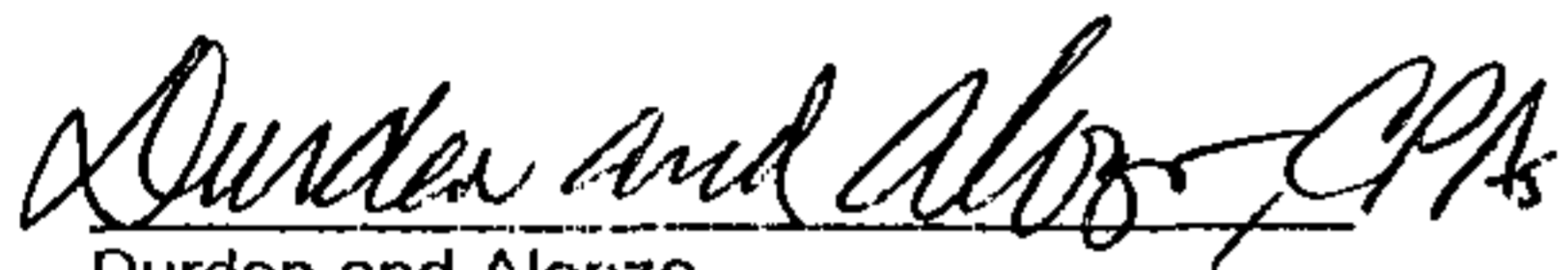
As part of obtaining reasonable assurance about whether the Assessor's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect of the determination 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 Assessor'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Washington Parish Assessor's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of current year audit findings and management's corrective action plan as items 99-1 and 99-2.

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 general purpose financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration on the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information and use the management of the Washington Parish Assessor, Washington Parish Government and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Durden and Alorzo, CPAs". The signature is written in black ink and is positioned above a horizontal line.

Durden and Alorzo
Certified Public Accountants

Franklinton, Louisiana

June 23, 2000

MANAGEMENT'S REPRESENTATIONS

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT**
Franklinton, Louisiana

**Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 1999**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
99-1	Lack of segregation of duties	none	Randy Seal	
99-2	Lack of documented approval for purchases.	Implementation of purchase order system for cash disbursements.	Randy Seal	7/1/00
Section II - Management Letter:				
	none			

**WASHINGTON PARISH ASSESSOR
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
<u>98-1</u>	<u>1994</u>	<u>Inadequate segregation of duties</u>	<u>no</u>	<u>None - To employ such controls may not be cost beneficial.</u>
Section II - Management Letter:				
		<u>none</u>		