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**JEFFERSON DAVIS PARISH ASSESSOR**  
**Jennings, Louisiana**

**Financial Statements**  
**As of and 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 JUN 07 2000

**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

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

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# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

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PO Box 1347, Jennings, LA 70546

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Bryan D. Lejeune  
Jefferson Davis Parish Assessor  
Jennings, Louisiana

I have compiled the accompanying general purpose financial statements of the Jefferson Davis Parish Assessor, a component unit of the Jefferson Davis 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 Jefferson Davis Parish Assessor. I 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, I have issued a report, dated May 15, 2000 on the results of my agreed-upon procedures.

  
Certified Public Accountant

Jennings, Louisiana  
May 15, 2000

**JEFFERSON DAVIS PARISH ASSESSOR**  
**Jennings, Louisiana**

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**As of December 31, 1999**

|  | Governmental<br>Fund-General<br>Fund | Account Group<br>General Fixed<br>Assets | Total<br>(Memorandum<br>Only) |
|--|--------------------------------------|--|-------------------------------|
| <b>ASSETS</b>  |                                      |  |                               |
| Cash and cash equivalents                                    | \$ 75,229                            | \$ -                                     | \$ 75,229                     |
| Accounts receivable-ad valorem taxes                         | 191,748                              | -  | 191,748                       |
| Fixed assets   | -                                    | 42,865                                   | 42,865                        |
| <br>   |                                      |  |                               |
| <b>TOTAL ASSETS</b>  | <b>\$ 266,977</b>                    | <b>\$ 42,865</b>                         | <b>\$ 309,842</b>             |
| <br>   |                                      |  |                               |
| <b>LIABILITIES AND FUND EQUITY</b>                           |                                      |  |                               |
| <b>Liabilities:</b>  |                                      |  |                               |
| None   | -                                    | -  | -                             |
| <b>Total Liabilities</b>                                     | <b>\$ -</b>                          | <b>\$ -</b>                              | <b>\$ -</b>                   |
| <br>   |                                      |  |                               |
| <b>Fund Equity and Other Credits:</b>                        |                                      |  |                               |
| Investment in general fixed assets                           | -                                    | 42,865                                   | 42,865                        |
| Fund balance-unreserved-undesignated                         | 266,977                              | -  | 266,977                       |
| <b>Total Fund Equity and Other Credits</b>                   | <b>266,977</b>                       | <b>42,865</b>                            | <b>309,842</b>                |
| <br>   |                                      |  |                               |
| <b>TOTAL LIABILITIES, FUND EQUITY, AND<br/>OTHER CREDITS</b> | <b>\$ 266,977</b>                    | <b>\$ 42,865</b>                         | <b>\$ 309,842</b>             |

See accompanying notes and accountant's report.

**JEFFERSON DAVIS PARISH ASSESSOR**  
**Jennings, Louisiana**

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

**REVENUES**

|                                      |                |
|--------------------------------------|----------------|
| Ad valorem taxes, including interest | \$ 216,003     |
| Intergovernmental revenues:          |                |
| Compensation from taxing bodies      | 5,861          |
| State revenue sharing                | 10,000         |
| Use of money and property:           |                |
| Interest on investments              | 6,831          |
| Other revenues:                      |                |
| Fees charged for other services      | 1,243          |
| <b>Total Revenues</b>                | <u>239,938</u> |

**EXPENDITURES**

|  |                |
|--|----------------|
| General governmental-taxation:         |                |
| Personal services and related benefits | 205,453        |
| Operating services                     | 11,730         |
| Material and supplies                  | 9,027          |
| Travel and other charges               | 3,821          |
| Capital outlay                         | 1,199          |
| <b>Total Expenditures</b>              | <u>231,230</u> |

**EXCESS (DEFICIENCY) OF REVENUES  
OVER EXPENDITURES**

8,708

**FUND BALANCE AT BEGINNING OF YEAR**

258,269

**FUND BALANCE AT END OF YEAR**

\$ 266,977

See accompanying notes and accountant's report.

**JEFFERSON DAVIS PARISH ASSESSOR**  
**Jennings, Louisiana**

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

|  | Budget            | Actual            | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------------|--|
| <b>REVENUES</b>  |                   |                   |  |
| Ad valorem taxes, including interest                         | \$ 216,500        | \$ 216,003        | \$ (497)                               |
| Intergovernmental revenues:                                  |                   |                   |  |
| Compensation from taxing bodies                              | 6,100             | 5,861             | (239)                                  |
| State revenue sharing  | 10,000            | 10,000            | -                                      |
| Use of money and property:                                   |                   |                   |  |
| Interest on investments                                      | 5,800             | 6,831             | 1,031                                  |
| Other revenues:  |                   |                   |  |
| Fees charged for other services                              | 2,000             | 1,243             | (757)                                  |
| <b>Total Revenues</b>  | <b>240,400</b>    | <b>239,938</b>    | <b>(462)</b>                           |
| <b>EXPENDITURES</b>  |                   |                   |  |
| General governmental-taxation:                               |                   |                   |  |
| Personal services and related benefits                       | 213,800           | 205,453           | 8,347                                  |
| Operating services   | 9,700             | 11,730            | (2,030)                                |
| Material and supplies  | 8,600             | 9,027             | (427)                                  |
| Travel and other charges                                     | 3,000             | 3,821             | (821)                                  |
| Capital outlay   | 600               | 1,199             | (599)                                  |
| Miscellaneous  | 1,300             | -                 | 1,300                                  |
| <b>Total Expenditures</b>                                    | <b>237,000</b>    | <b>231,230</b>    | <b>5,770</b>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>3,400</b>      | <b>8,708</b>      | <b>5,308</b>                           |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                     | <b>258,269</b>    | <b>258,269</b>    | <b>-</b>                               |
| <b>FUND BALANCE AT END OF YEAR</b>                           | <b>\$ 261,669</b> | <b>\$ 266,977</b> | <b>\$ 5,308</b>                        |

See accompanying notes and accountant's report.



**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, 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 Jefferson Davis Parish Courthouse in Jennings, Louisiana. The assessor employs five employees, including four deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1<sup>st</sup> 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 19,756 real property and movable property assessments totaling \$33,252,095 and \$27,225,890, respectively. This represents a decrease of assessments totaling \$2,208,130 from the prior year, caused primarily by the movement of a large inventory stock out of the parish.

**1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Jefferson Davis 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**

The assessor is an independently elected official; however, the assessor is fiscally dependent on the Jefferson Davis Parish Police Jury. 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 police jury'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 Jefferson Davis Parish Police Jury, the financial reporting entity.

**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise 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:

- 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. Compensation received from the various taxing bodies, prescribed by formula in R.S. 47:1907-1908 (and/or valorem tax revenue authorized by Act 191 of 1985), is accounted for in this fund. General operating expenditures are paid from this fund.

**D. BASIS OF ACCOUNTING**

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 and the related revenue sharing (which is based on population and homesteads in the parish) are recognized in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are



**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

*Notes to the Financial Statements*  
As of and for the Year Ended December 31, 1999

assessed for the calendar year, become due on November 15<sup>th</sup> of each year, and become delinquent on December 31<sup>st</sup>. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income represents amounts earned on checking accounts deposited with financial institutions. Interest earned on checking accounts is recorded when available.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**E. BUDGET**

The assessor uses the following budget practices:

- The budget for 1999 was published in the official journal on November 17, 1998. After publication, the budget is adopted.
- All appropriations lapse at year end.
- The Assessor does not use encumbrance accounting.
- The budget is prepared and reported on the modified accrual basis of accounting.
- The Assessor has sole authority to make changes in the budget.

**F. ENCUMBRANCES**

The Assessor does not utilize encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and 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.

**H. FIXED ASSETS**

**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (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.

**I. COMPENSATED ABSENCES**

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

Full time employees accrue two weeks of vacation leave per year. After twenty years of service employees accrue three weeks of vacation. After twenty-five years of service, employees accrue four weeks of vacation. Vacation leave must be used in the year it is accrued, unless approval is obtained prior to the end of the year to carry over unused leave. Employees are not paid for unused vacation leave. At December 31, 1999, employees of the assessor had accumulated no employee leave benefits.

Employees are allowed sick leave when ill. While sick leave is not limited, the assessor reserves the right to substantiate the illness or require the employee to substantiate the illness. Employees are not allowed to accumulate sick leave.

**J. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated Fund Balance**

Designated fund balance represents tentative plans for future use of financial resources.

The General Fund of the Jefferson Davis Parish Assessor has a fund balance that is unreserved and undesignated as of year end.

**K. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicated that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or result 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:

**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

|                          |                               |                           |
|--------------------------|-------------------------------|---------------------------|
|                          | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> |
| Assessment District 1999 | 2.46                          | 2.46                      |

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the assessor (assessed valuation expressed in thousands):

| <u>Taxpayer</u>                  | <u>Type of Business</u> | <u>Assessed<br/>Valuation</u> | <u>% of Total<br/>Assessed<br/>Valuation</u> |
|----------------------------------|-------------------------|-------------------------------|--|
| Colonial Pipeline Company        | Pipeline                | 3,913                         | 4.27%  |
| Entergy Gulf States, Inc.        | Utilities               | 3,801                         | 4.15%  |
| Tennessee Gas Pipeline Company   | Pipeline                | 3,528                         | 3.85%  |
| Florida Gas Transmission         | Pipeline                | 3,301                         | 3.60%  |
| CenturyTel of Evangeline         | Telephone               | 2,559                         | 2.79%  |
| Concha Chemical Pipeline Company | Pipeline                | 2,307                         | 2.50%  |
| BellSouth Telecommunications     | Communications          | 1,897                         | 2.07%  |
| Texas Gas Transmission           | Pipeline                | 1,472                         | 1.67%  |
| Jeff Davis Bank & Trust          | Banking                 | 1,644                         | 1.78%  |
| Jefferson Davis Electric         | Utilities               | 1,153                         | 1.26%  |
|                                  |                         | <u>25,575</u>                 | <u>27.94%</u>                                |

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1999, the assessor has cash and cash equivalents (book balances) totaling \$75,229 as follows:

|                 |           |
|-----------------|-----------|
| Demand deposits | \$ 75,229 |
|-----------------|-----------|

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 \$83,164 in deposits (collected bank balances). These deposits are secured from risk by \$83,164 of federal deposit insurance and \$ 0 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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



**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

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<br>1, 1999 | Additions | Deductions | Balance<br>December<br>31, 1999 |
|-----------------------------------|----------------------------|-----------|------------|---------------------------------|
| Office Equipment and<br>Furniture | \$ 41,666                  | \$ 1,199  | \$ 0       | \$ 42,865                       |

**5. PENSION PLAN**

*Plan Description.* Substantially all employees of the Jefferson Davis 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 56 with at least 12 years of credited service or at or after age 51 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3% 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 56 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 14699, Baton Rouge, Louisiana 70898-4699, or by calling (225) 928-8886.

*Funding Policy.* Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Jefferson Davis 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% (1% for Orleans Parish) 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 Jefferson Davis 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

**JEFFERSON DAVIS PARISH ASSESSOR**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

prior fiscal year. The Jefferson Davis Parish Assessor's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$ 9,173, \$ 9,163, and \$8,762 respectively, equal to the required contributions for each year.

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The Jefferson Davis Parish Assessor has no long term obligation as of December 31, 1999.

**7. RELATED PARTY TRANSACTIONS**

The Jefferson Davis Parish Assessor had no related party transactions during 1999.

**8. EXPENDITURES PAID BY POLICE JURY**

Certain operating expenditures of the assessor's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

The assessor's office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Police Jury pays for the upkeep and maintenance of the parish courthouse. These expenditures are not reflected in the accompanying financial statements.

**9. LITIGATION AND CLAIMS**

At December 31, 1999, the assessor is not involved in any litigation and is not aware of any pending claims.



## **ADDITIONAL REPORTS**

# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

112 West Plaquemine Street, Suite B

PO Box 1347, Jennings, LA 70546

Phone (318) 824-7773

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Bryan D. Lejeune  
Jefferson Davis Parish Assessor  
Jennings, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Jefferson Davis Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Jefferson Davis Parish Assessor's compliance with certain laws and regulations during 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, I 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 material 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).

There were no expenditures for materials and supplies which exceeded \$15,000. There were no expenditures for public works exceeding \$100,000.

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

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

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

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

Management provided us with the required list.

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

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

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

Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the Assessor's records showing an adoption and publication of the original budget on November 17, 1998.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary adversely more than 5% from budgeted amounts.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination:

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

I examined supporting documentation for each of the six selected disbursements and found that the payment was 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; and

All of the payments examined 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 approvals from the Assessor.

#### *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 42:2 (the open meetings law).

The assessor is an independently elected official and as such does not hold regularly scheduled open meetings. However, I did examine invoices and payment records for legal notices advertising the following events: a) that the tax rolls were open for public inspection b) that the police jury would serve as the board of review for property tax assessments c) the adoption of the original budget.

*Debt*

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

I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

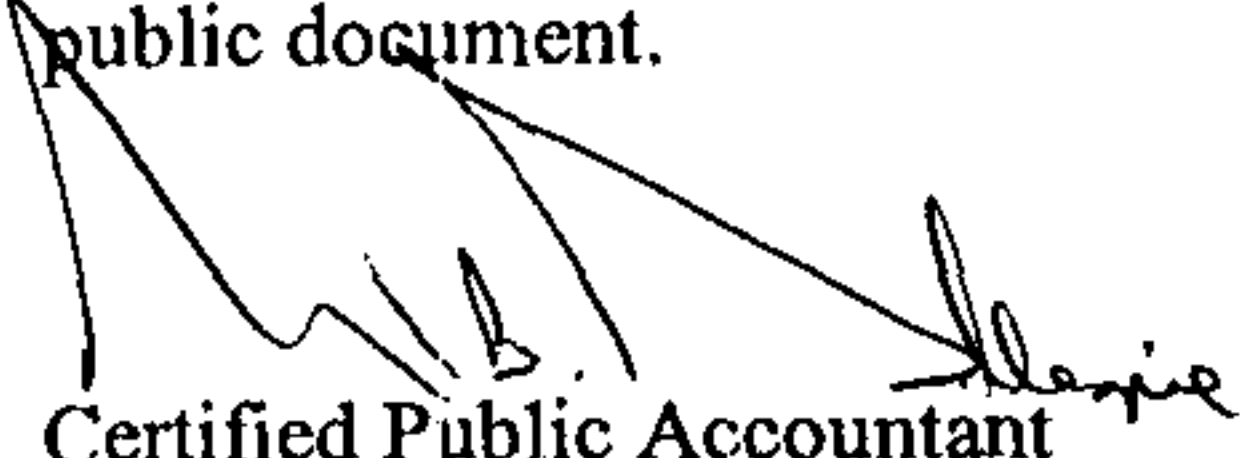
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

The prior year report dated May 11, 1999, did not include any comments or unresolved matters.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Jefferson Davis Parish Assessor 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.

  
Certified Public Accountant  
Jennings, Louisiana  
May 15, 2000



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

January 5, 2000

To:

Mike B. Gillespie, CPA, APAC  
PO Box 1347  
Jennings, LA 70546

In connection with your compilation of our financial statements as of December 31, 1999 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  
12/30/99 (Date)

**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.

By:

Jefferson Davis Parish Tax Assessor

*Bryan Steffene*

Tax Assessor

*Jan 6 - 2000*

Date

\_\_\_\_\_ Date

\_\_\_\_\_ Date

**JEFFERSON DAVIS PARISH ASSESSOR**  
 Jennings, Louisiana

**SCHEDULE OF PRIOR YEAR FINDINGS**  
 For the Year Ended December 31, 1999

| Ref. No.  | Fiscal Year Finding Initially Occurred | Description of Finding | Corrective Action Taken (Yes, No, Partially) | Planned Corrective Action/ Partial Corrective Action Taken | Additional Explanation |
|---|--|------------------------|--|--|------------------------|
| <b>SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b> |  |                        |  |  |                        |
| N/A   | N/A                                    | N/A                    | N/A  | N/A  | N/A                    |
| <b>SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>          |  |                        |  |  |                        |
| N/A   | N/A                                    | N/A                    | N/A  | N/A  | N/A                    |
| <b>SECTION III – MANAGEMENT LETTER</b>  |  |                        |  |  |                        |
| N/A   | N/A                                    | N/A                    | N/A  | N/A  | N/A                    |

**JEFFERSON DAVIS PARISH ASSESSOR**  
 Jennings, Louisiana

**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**  
 For the Year Ended December 31, 1999

| Ref. No.  | Description of Finding | Corrective Action Planned | Name(s) of Contact Person(s) | Anticipated Completion Date |
|---|------------------------|---------------------------|------------------------------|-----------------------------|
| <b>SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b> |                        |                           |                              |                             |
| N/A   | N/A                    | N/A                       | N/A                          | N/A                         |
| <b>SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>          |                        |                           |                              |                             |
| N/A   | N/A                    | N/A                       | N/A                          | N/A                         |
| <b>SECTION III – MANAGEMENT LETTER</b>  |                        |                           |                              |                             |
| N/A   | N/A                    | N/A                       | N/A                          | N/A                         |