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**JANYCE D. DEGAN, ASSESSOR**  
**6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS**  
**NEW ORLEANS, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**(Compiled)**  
**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 audited, or reviewed, 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 MAR 15 2000

JANYCE D. DEGAN, ASSESSOR  
6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA

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*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

4141 VETERANS BOULEVARD      ☐      SUITE 313      ☐      METAIRIE, LOUISIANA 70002-5581      ☐      TELEPHONE (504) 885-0170  
FAX (504) 456-9531

DONALD A. BERNARD, C.P.A.  
JOSEPH V. FRANKS II, C.P.A.  
NICHOLAS F. CHETIA, C.P.A.  
NICHOLAS W. LAFRANZ III, C.P.A.  
JAMES L. WHITE, C.P.A.

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANT'S REPORT**

Janyce D. Degan, Assessor  
6th Municipal District, Parish of Orleans  
New Orleans, Louisiana

We have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Assessor's Office, 6th Municipal District, Parish of Orleans, New Orleans, Louisiana as of and for the year ended December 31, 1999 as required by Louisiana Revised Statute 24:513, and 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion on them.

Management has elected to omit substantially all financial statement disclosures. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Assessor's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Bernard & Franks*

February 9, 2000

**JANYCE D. DEGAN, ASSESSOR**  
**6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS**  
**NEW ORLEANS, LOUISIANA**  
**COMBINED BALANCE SHEET**  
**GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP**  
**DECEMBER 31, 1999**  
 See Accountant's Compilation Report

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 90,401	\$ --	\$ 90,401
Fixed assets:			
Office furniture and equipment	<u>    --</u>	<u>  31,390</u>	<u>  31,390</u>
<b>Total assets</b>	<b><u>\$ 90,401</u></b>	<b><u>\$ 31,390</u></b>	<b><u>\$121,791</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 209	\$ --	\$ 209
Payroll taxes	<u>  1,248</u>	<u>    --</u>	<u>  1,248</u>
<b>Total liabilities</b>	<b><u>\$ 1,457</u></b>	<b><u>\$ --</u></b>	<b><u>\$ 1,457</u></b>
 <b>Fund Equity</b>			
Investment in general fixed assets	\$ --	\$ 31,390	\$ 31,390
Fund balance			
Unreserved - undesignated	<u>  88,944</u>	<u>    --</u>	<u>  88,944</u>
<b>Total fund equity</b>	<b><u>\$ 88,944</u></b>	<b><u>\$ 31,390</u></b>	<b><u>\$120,334</u></b>
 <b>Total liabilities and fund equity</b>	 <b><u>\$ 90,401</u></b>	 <b><u>\$ 31,390</u></b>	 <b><u>\$121,791</u></b>

**JANYCE D. DEGAN, ASSESSOR**  
**6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS**  
**NEW ORLEANS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**- GOVERNMENTAL FUND TYPE**  
**For The Year Ended December 31, 1999**  
**See Accountant's Compilation Report**

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable <u>(Unfavorable)</u>
<b>Revenues:</b>			
<b>Intergovernmental revenues:</b>			
Compensation from taxing bodies	\$198,000	\$208,570	\$ 10,570
Interest income	2,500	2,418	(82)
Other income	<u>200</u>	<u>--</u>	<u>(200)</u>
<b>Total revenues</b>	<b><u>\$200,700</u></b>	<b><u>\$210,988</u></b>	<b><u>\$ 10,288</u></b>
<b>Expenditures:</b>			
<b>General government-taxation:</b>			
Personal services and related benefits	\$132,400	\$132,105	\$ 295
Materials and supplies	4,500	4,424	76
Other services and charges	8,425	8,790	(365)
Travel and other charges	6,300	8,863	(2,563)
Miscellaneous	15,500	13,193	2,307
Capital outlay	<u>1,800</u>	<u>1,595</u>	<u>205</u>
<b>Total expenditures</b>	<b><u>\$168,925</u></b>	<b><u>\$168,970</u></b>	<b><u>\$ (45)</u></b>
Excess revenues	\$ 31,775	\$ 42,018	\$ 10,243
Fund balance, beginning of year	<u>48,800</u>	<u>46,926</u>	<u>(1,874)</u>
Fund balance, end of year	<b><u>\$ 80,575</u></b>	<b><u>\$ 88,944</u></b>	<b><u>\$ 8,369</u></b>

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

**Janyce D. Degan, Assessor  
6th Municipal District, Parish of Orleans  
New Orleans, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Assessor's Office, 6th Municipal District, Parish of Orleans and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Assessor's Office, 6th Municipal District, Parish of Orleans 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, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**PUBLIC BID LAW**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS38:2211-2251 (the public bid law).

**There were no expenditures made during the year for material and supplies exceeding \$15,000 or 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-RS42:1101-1124 (the code of ethics) and a list of outside business interests of all board members and employees, as well as their immediate families.

There are no board members. Management furnished us with a statement that none of the employees or their immediate families had any outside business interest.

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 procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [(agreed-upon procedures (3))] 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 copies of the original and amended budgets.

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

Due to the size of the office, there are no board members therefore this question does not apply.

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

Actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

## ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:
- (a) Trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that 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.

All of the payments were properly coded to the correct fund and general ledger account; and

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals by the Assessor.

## MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS42:1 through 42:12 (the open meetings law).

This office does not contain or require board members therefore this requirement does not apply to this office.

## 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.

We inspected copies of all bank deposits 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, advance or gifts.

As stated in item 6 above there are no minutes. We inspected payroll records for the year and noted no instances which would indicate payments of bonuses, advances or gifts to employees.

Our prior year report, dated February 4, 1999, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management 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. However, this report is a matter of public record and its distribution is not limited.

*Bernard L. Frazier*

February 8, 2000

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

2/3/00 (Date Transmitted)

BERNARD & FRANKS, CPA

4141 Veterans Boulevard, Suite 313

METAIRIE, LOUISIANA 70002

\_\_\_\_\_  
(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 02/03/00 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No [ ]

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes  No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes  No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

N/A

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.

<u>James D. Dezan</u>	<u>Assistant Secretary</u>	<u>6th M.D.</u>	<u>2/3/00</u>	Date
_____	Treasurer	_____	_____	Date
_____	President	_____	_____	Date