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**WINN PARISH POLICE JURY  
Winnfield, Louisiana**

**Agreed Upon Procedures on Selected Transactions  
With Accountant's Report  
For the Year Ended December 31, 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.

Release Date APR 12 2000

**Herbie W. Way**  
Certified Public Accountant

WINN PARISH POLICE JURY  
WINN PARISH HOUSING AUTHORITY  
Winnfield, Louisiana

Agreed Upon Procedures on Selected Transactions  
With Accountant's Report  
For the Year Ended December 31, 1998

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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**Independent Accountant's Report**

**HONORABLE TERRY R. REEVES, DISTRICT ATTORNEY**  
**EIGHTH JUDICIAL DISTRICT**  
Post Office Drawer 1374  
Winnfield, Louisiana 71483

I have performed the procedures described in the attached exhibit, which were agreed to by you, solely to assist you in evaluating the propriety of the selected transactions relating to the Winn Parish Police Jury for the period from January 1, 1998 through December 31, 1998. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District Attorney for the Eighth Judicial District. Consequently, I make no representation regarding the sufficiency of the procedures described in the accompanying exhibit either for the purpose for which this report has been prepared or for any other purpose.

My procedures are described in the attached exhibit.

I was not engaged to express an opinion on the specified elements, accounts, or items. Accordingly, I do not express any opinion on the Winn Parish Police Jury. 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 the District Attorney for the Eighth Judicial District 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.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
Alexandria, Louisiana  
June 18, 1999

**WINN PARISH POLICE JURY**  
Test of Selected Transactions  
From January 1, 1998 Through December 31, 1998

At your request, I have reviewed the following transactions of the Winn Parish Police Jury:

1. **SALE OF SCRAP** - during 1998, the previous parish manager sold approximately \$900 worth of various scrap metal and tires, without approval of the police jury, and deposited the proceeds into an existing petty cash fund maintained at the parish maintenance facility.

In violation of Louisiana law, specifically, Article 7 Section 14 of the 1994 Louisiana Constitution, which states that "the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private," approximately \$790 of the proceeds from the sale of scrap was used by the previous parish manager to purchase food (lunches) for himself and other employees of the parish road maintenance department.

Upon discovery of this situation, the police jury took possession of the petty cash fund, demoted the parish manager and hired a new parish manager.

The petty cash fund is currently in the possession of the secretary/treasurer for the Winn Parish Police Jury.

2. **MAINTENANCE GRAVEL PURCHASES** - in December 1997, the police jury awarded bids on the anticipated purchase of gravel to maintain parish roads during 1998. An error in the tabulation of the bids resulted in the bid for maintenance gravel being awarded to a company other than the low bidder.

In March of 1998, the police jury discovered that an error had been made and rescinded its motion of December 1997, and awarded the bid on maintenance gravel to the low bidder.

Louisiana public bid law requires that the bid be awarded to the lowest responsible bidder.

The error in awarding the bids resulted in a lawsuit being filed by the low bidder alleging violation of the bid law and seeking compensation from the police jury for its loss resulting from the error.