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ALLEN PARISH TOURIST COMMISSION
ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS
Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of this report is available to the entity and is available to the public. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor or, where appropriate, at the office of the parish clerk of court.

Release Date 08-30-00

Royce T. Scimemi, CPA, Inc.
Oberlin, LA

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INDEPENDENT AUDITOR'S REPORT

June 1, 2000

Board of Commissioners
Allen Parish Tourist Commission
Oberlin, Louisiana

I have audited the accompanying general purpose financial statements of the Allen Parish Tourist Commission, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1999. These general purpose financial statements are the responsibility of the Allen Parish Tourist Commission management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Allen Parish Tourist Commission 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 Government Auditing Standards, I have also issued my report dated June 1, 2000, on my consideration of Allen Parish Tourist Commission's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations and contracts.

Royce T. Scimemi, CPA, Inc. Royce T. Scimemi, CPA, Inc.

ALLEN PARISH TOURIST COMMISSION

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1999

GOVERNMENTAL FUND TYPES

	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>
ASSETS			
Cash	\$ 163,088	\$ 17,972	\$ 60,581
Taxes receivable	13,520	-	-
Security deposits	150	-	-
Interest receivable	483	-	-
Prepaid Postage	290	-	-
Fixed assets	-	-	-
Amount available in Debt Service Fund	-	-	-
Amount to be provided for retirement of long-term debt	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>177,531</u>	\$ <u>17,972</u>	\$ <u>60,581</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 6,114	\$ -	\$ -
Payroll taxes payable	1,143	-	-
Compensated absences payable	2,463	-	-
Capital lease payable	-	-	-
General obligation bonds payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>9,720</u>	<u>-</u>	<u>-</u>
Fund Equity			
Investment in general fixed assets	-	-	-
Fund balance			
Designated	60,000	-	-
Unreserved and undesignated	<u>107,811</u>	<u>17,972</u>	<u>60,581</u>
Total Fund Equity	<u>167,811</u>	<u>17,972</u>	<u>60,581</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>177,531</u>	\$ <u>17,972</u>	\$ <u>60,581</u>

See accompanying notes.

ACCOUNT GROUPS

<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
\$ -	\$ -	\$ 241,641
-	-	13,520
-	-	150
-	-	483
-	-	290
253,186	-	253,186
-	17,972	17,972
<u>-</u>	<u>183,705</u>	<u>183,705</u>
<u>\$ 253,186</u>	<u>\$ 201,677</u>	<u>\$ 710,947</u>
\$ -	\$ -	\$ 6,114
-	-	1,143
-	-	2,463
-	1,677	1,677
<u>-</u>	<u>200,000</u>	<u>200,000</u>
<u>-</u>	<u>201,677</u>	<u>211,397</u>
253,186	-	253,186
-	-	60,000
<u>-</u>	<u>-</u>	<u>186,364</u>
<u>253,186</u>	<u>-</u>	<u>499,550</u>
<u>\$ 253,186</u>	<u>\$ 201,677</u>	<u>\$ 710,947</u>

ALLEN PARISH TOURIST COMMISSION

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Fund Type

Year Ended December 31, 1999

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS (MEMORANDUM) ONLY
REVENUES				
Hotel/Motel tax	\$ 224,923	\$ -	\$ -	\$ 224,923
Interest	<u>6,646</u>	-	<u>3,808</u>	<u>10,454</u>
TOTAL REVENUES	<u>231,569</u>	<u>-</u>	<u>3,808</u>	<u>235,377</u>
EXPENDITURES				
Current				
Advertising	12,996	-	-	12,996
Bank charges	58	126	194	378
Bond issuance costs	-	-	3,739	3,739
Contract labor	1,883	-	-	1,883
Dues	710	-	-	710
Employee Benefits	1,082	-	-	1,082
Insurance	2,428	-	-	2,428
Payroll taxes	4,235	-	-	4,235
Professional fees	5,700	-	-	5,700
Promotionals	24,686	-	-	24,686
Property Tax	84	-	-	84
Rentals	3,242	-	-	3,242
Repairs and maintenance	3,612	-	-	3,612
Salaries	57,811	-	-	57,811
Supplies	22,550	-	-	22,550
Telephone	6,266	-	-	6,266
Training and education	3,090	-	-	3,090
Travel	4,873	-	-	4,873
Utilities	2,076	-	-	2,076
Capital outlay	25,346	-	139,294	164,640
Debt Service				
Principal Retirement	3,417	-	-	3,417
Interest	<u>224</u>	<u>4,085</u>	<u>-</u>	<u>4,309</u>
TOTAL EXPENDITURES	<u>186,369</u>	<u>4,211</u>	<u>143,227</u>	<u>333,807</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>45,200</u>	<u>(4,211)</u>	<u>(139,419)</u>	<u>(98,430)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	(22,183)	22,183	-	-
General obligation bond proceeds	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
	<u>(22,183)</u>	<u>(22,183)</u>	<u>200,000</u>	<u>200,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	23,017	17,972	60,581	101,570
FUND BALANCE - BEGINNING	<u>144,794</u>	<u>-</u>	<u>-</u>	<u>144,794</u>
FUND BALANCE - ENDING	\$ <u>167,811</u>	\$ <u>17,972</u>	\$ <u>60,581</u>	\$ <u>246,364</u>

See accompanying notes.

ALLEN PARISH TOURIST COMMISSION

Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual - General Fund

Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Hotel/Motel tax	\$ 220,000	\$ 224,923	\$ 4,923
Interest	<u>6,000</u>	<u>6,646</u>	<u>646</u>
TOTAL REVENUES	<u>226,000</u>	<u>231,569</u>	<u>5,569</u>
EXPENDITURES			
Current			
Advertising	13,162	12,996	166
Bank charges	60	58	2
Contract labor	1,905	1,883	22
Dues	800	710	90
Employee Benefits	815	1,082	(267)
Insurance	3,200	2,428	772
Payroll taxes	4,200	4,235	(35)
Professional fees	5,000	5,700	(700)
Promotionals	35,000	24,686	10,314
Property tax	-	84	(84)
Rentals	3,000	3,242	(242)
Repairs and maintenance	8,000	3,612	4,388
Salaries	56,200	57,811	(1,611)
Supplies	21,450	22,550	(1,100)
Telephone	6,100	6,266	(166)
Training and education	3,100	3,090	10
Travel	4,800	4,873	(73)
Utilities	2,350	2,076	274
Capital outlay	153,500	25,346	128,154
Debt Service			
Principal Retirement	3,418	3,417	1
Interest	<u>5,207</u>	<u>224</u>	<u>4,983</u>
TOTAL EXPENDITURES	<u>331,267</u>	<u>186,369</u>	<u>144,898</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(105,267)</u>	<u>45,200</u>	<u>150,467</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers	-	(22,183)	(22,183)
General obligation bond proceeds	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
	<u>200,000</u>	<u>22,183</u>	<u>(222,183)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	94,733	23,017	(71,716)
FUND BALANCE - BEGINNING	<u>144,794</u>	<u>144,794</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 239,527</u>	<u>\$ 167,811</u>	<u>\$ (71,716)</u>

See accompanying notes.

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Allen Parish Tourist Commission was created by the Allen Parish Police Jury under LSA-RS 33:4574. The Commission is governed by a board of seven commissioners who are appointed by the Allen Parish Police Jury. The Commission has as its purpose the promotion of tourism within Allen Parish.

The financial statements of the Allen Parish Tourist Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Allen Parish Tourist Commission includes all funds, account groups, et cetera, that are within the oversight responsibility of the Allen Parish Tourist Commission.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

- I. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Allen Parish Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Allen Parish Police Jury.
- II. Organizations for which the Allen Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Allen Parish Police Jury.
- III. Organizations for which the reporting entity financial statements could be

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, Allen Parish Tourist Commission is a component unit of the Allen Parish Police Jury's reporting entity.

2. Fund Accounting

The Allen Parish Tourist Commission 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 financial resources.

The following funds and group of accounts are used by the Commission:

Governmental Funds:

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

- I. General Fund -- the general operating fund of the Commission and accounts for all financial resources, except those required to be accounted for in another funds.
- II. Debt Service Fund -- used to account for the accumulation of resources for, and the payment of, general long-term debt.
- III. Capital Projects Fund -- accounts for land acquisitions and construction of permanent capital facilities. This fund accounts for the construction of two office buildings

Account Groups:

General Fixed Assets Account Group:

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, 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.

General Long-Term Debt Account Group:

The general long-term debt account group is used to account for general long-term debt.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus.

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are hotel/motel tax and interest.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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. At December 31, 1999, the Commission had \$244,343 in deposits (collected bank balances), all of which was secured from risk by federal deposit insurance and pledged securities.

5. Budget

A general fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. The final budget for 1999 includes the original budget and all amendments during the year.

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Total Columns on Statements

Total columns on the financial 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. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - HOTEL/MOTEL TAXES

Allen Parish Tourist Commission is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the Allen Parish Tourism Commission not to exceed three percent of the rent or fee charged for such occupancy.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	12/31/98 <u>Balance</u>	Net 1999 <u>Additions</u>	12/31/99 <u>Balance</u>
Equipment	\$ 82,673	\$ 22,678	\$ 105,351
Furniture & Fixtures	5,820	7,894	13,714
Building	5,420	123,051	128,471
Leaschold Improvements	<u>-</u>	<u>5,650</u>	<u>5,650</u>
Total	\$ <u>93,913</u>	\$ <u>159,273</u>	\$ <u>253,186</u>

NOTE D - COMPENSATED ABSENCES

Full time employees receive sick leave at a rate of 104 hours per year. Sick leave is paid upon retirement and has been accrued in the financial statements. Full time employees also receive annual leave based upon length of employment. The annual leave becomes available to employees on the anniversary date of each work year. Annual leave is paid to employees upon termination of employment or retirement and has been accrued in the financial statements. Employees earn annual leave as follows:

1 Year	5 Days
2-6 Years	10 Days
7-14 Years	15 Days
15+ Years	20 Days

Accrued leave was \$2,463 for the year ended December 31, 1999.

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE E - LONG-TERM DEBT

1. Debt Outstanding

Capital Lease Payable at December 31, 1999, is comprised of the following issue:

\$8,508 capital lease dated October 13, 1997; due in annual installments of \$331 through September 16, 2000; interest at 6.9%.

Bonds payable at December 31, 1999, is comprised of the following issue:

\$200,000 general obligation bonds dated February 1, 1999; due in annual installments of \$15,000 to \$25,000 through February 1, 2009; interest at 4.625%.

The following is a summary of the long-term debt transactions during the year ending December 31, 1998:

	<u>Bonded Debt</u>
Long-term debt payable at 12/31/98	\$ 5,095
Additions	200,000
Payments	<u>3,418</u>
Long-term debt payable at 12/31/99	\$ <u>201,677</u>

2. Debt Service Requirements to Maturity

The annual requirements to amortize all debts outstanding as of December 31, 1999, including interest payments of \$51,136 are as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2000	\$ 25,610
2001	23,209
2002	22,516
2003	25,706
2004	25,781
Thereafter	<u>129,991</u>
	\$ <u>252,813</u>

NOTE F - RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Commission. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

ALLEN PARISH TOURIST COMMISSION

Notes to Financial Statements

December 31, 1999

NOTE G - COMMITMENTS AND CONTINGENCIES

Prior to December 31, 1998, the Commission received notification that the Holiday Inn Express of Kinder had been paying the occupancy tax on rooms subject to a twelve month lease agreement with the Coushatta Tribe of Louisiana. Section 5, Ordinance 5116 of the parish sales tax law provides that, "The tax shall not apply to those hotel rooms rented on an annual contract basis for consecutive days, or nonconsecutive days." Holiday Inn Express requested a refund of \$55, 832. However, the contracts provided were not signed by the Coushatta Tribe of Louisiana. Signed copies of the contract were requested by the Sales and Use Tax Department of the Allen Parish School Board but were never provided. No further action has been taken. Management feels that it is neither probable nor reasonably possible that the matter will result in a refund being paid and no accrual has been made.

NOTE H - DESIGNATED FUND BALANCE

On December 28, 1999, the board of directors designated \$60,000 of the fund balance for the construction of a new office building.

NOTE I - OPERATING LEASES

The Commission has entered into an operating lease for an office building which contains cancellation provisions and are subject to annual renewals. For the year ended December 31, 1999, operating lease expenditures totaled \$3,000. The lease was terminated in September 1999.

The Commission has entered into an operating lease for a postage meter. The lease is for 54 months and is noncancelable. For the year ended December 31, 1999, operating lease expenditures totaled \$241.92.

The annual requirements to fulfil noncancelable lease obligations are as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2000	\$ 778
2001	778
2002	778
2003	777
2004	<u>194</u>
	\$ <u>3,305</u>

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

June 1, 2000

Board of Commissioners
Allen Parish Tourist Commission
Oberlin, Louisiana

I have audited the general purpose financial statements of Allen Parish Tourist Commission, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 1, 2000. I conducted my 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 Allen Parish Tourist Commission's general purpose financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Allen Parish Tourist Commission's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Allen Parish Tourist Commission'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 findings.

Board of Commissioners

June 1, 2000

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

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.

ALLEN PARISH TOURIST COMMISSION

Schedule of Findings

Year Ended December 31, 1999

Article 7, Section 14 of the Louisiana Constitution states "A. Prohibited Uses. Except as otherwise provided by this constitution, 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". The Commission violated this provision in the following instance:

A total of \$2,500 was spent to provide transportation for Belgian tourists during a recent French heritage celebration. This payment appears to be a good faith effort to promote tourism in Allen Parish. However, it also appears to be a donation to a group of private individuals in violation of the above referenced provisions.

ALLEN PARISH TOURIST COMMISSION

Corrective Action Plan

Year Ended December 31, 1999

The Allen Parish Tourist Commission Board disagrees with the finding. The Board intends to request from the Attorney General an opinion as to whether the expenditure noted in the finding was illegal in accordance with Article 7, Section 14.

The Board believes it is a promotional expenditure and Article 7, Section 14 does not apply.



John P. Navarre
Allen Parish Tourist Commission
Secretary/Treasurer



Mike Karam
Allen Parish Tourist Commission
Chairman

ALLEN PARISH TOURIST COMMISSION

Summary of Prior Year Findings

Year Ended December 31, 1999

All prior year findings have been corrected satisfactorily.