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CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

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 08 2000

CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

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February 4, 2000

Mr. A. T. (Mike) Clingan
Caddo Parish Tax Assessor
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying financial statements of the Caddo Parish Tax Assessor, component unit of the Caddo Parish Commission, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Caddo Parish Tax Assessor management. 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 *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying other financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Caddo Parish Tax Assessor. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 4, 2000, on our consideration of the Assessor's internal control structure and on its compliance with laws and regulations.

Heard, McElroy & Vestal, LLP

CADDO PARISH TAX ASSESSOR

BALANCE SHEETS-ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1999

<u>A S S E T S</u>	<u>Governmental Fund Type Salary and Expense Fund</u>	<u>Fiduciary Fund Type Agency Funds</u>
Cash and cash equivalents-Note 3	37,690	-
Investments, at cost-Note 4	865,000	-
Investment in deferred compensation	-	605,893
Revenue receivable	-	-
Accrued interest receivable	29,041	-
Prepaid expense	1,500	-
Furniture, office equipment and GIS equipment-Note 5	-	-
Computer equipment-Note 5	-	-
Amount to be provided for retirement of general long-term obligations-Notes 8 and 10	-	-
Total assets	<u>933,231</u>	<u>605,893</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities:</u>		
Accounts payable	12,432	-
Deferred revenue-Note 9	36,363	-
Deferred compensation payable	-	605,893
Obligations under capital leases-Notes 8 and 10	-	-
Total liabilities	48,795	605,893
 <u>Fund equity:</u>		
Investment in general fixed assets	-	-
Fund balance-unreserved and undesignated	884,436	-
Total fund equity	884,436	-
Total liabilities and fund equity	<u>933,231</u>	<u>605,893</u>

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

<u>Account Group</u>		<u>Totals</u> <u>(Memorandum Only)</u>	
<u>General Long-</u> <u>Term Obligations</u>	<u>General</u> <u>Fixed Assets</u>	<u>1999</u>	<u>1998</u>
-	-	37,690	84,060
-	-	865,000	990,000
-	-	605,893	549,727
-	-	-	3,686
-	-	29,041	33,396
-	-	1,500	1,130
-	315,765	315,765	263,273
-	611,890	611,890	898,878
<u>207,489</u>	<u>-</u>	<u>207,489</u>	<u>267,367</u>
<u>207,489</u>	<u>927,655</u>	<u>2,674,268</u>	<u>3,091,517</u>
-	-	12,432	35,295
-	-	36,363	36,259
-	-	605,893	549,727
<u>207,489</u>	<u>-</u>	<u>207,489</u>	<u>267,367</u>
207,489	-	862,177	888,648
-	927,655	927,655	1,162,151
-	-	884,436	1,040,718
-	<u>927,655</u>	<u>1,812,091</u>	<u>2,202,869</u>
<u>207,489</u>	<u>927,655</u>	<u>2,674,268</u>	<u>3,091,517</u>

CADDO PARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-

GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED DECEMBER 31, 1999

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED

DECEMBER 31, 1998

	<u>Governmental Fund Type</u>	
	<u>Salary and Expense Fund</u>	
	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>		
Caddo Assessment District-Note 2	1,922,646	1,867,955
State revenue sharing-Note 9	103,881	105,382
Charges for services	80,812	73,497
Interest income	93,896	94,483
Miscellaneous	133	-
Total revenues	2,201,368	2,141,317
<u>Expenditures:</u>		
Insurance	319,190	289,662
General office expense	55,936	48,048
Professional fees	116,049	74,402
Equipment maintenance and purchases	102,746	396,422
Mapping	1,028	2,305
Postage	22,420	25,264
Education and travel	22,839	30,486
Automobile	70,399	68,890
Office forms	15,553	12,584
Office supplies	18,811	19,576
Salaries-assessor	85,600	74,900
Salaries-deputies	1,319,811	1,249,938
Salaries-other	53,660	55,807
Retirement fund expense-Note 6	80,096	75,436
Debt service:		
Principal	59,878	53,499
Interest	13,634	13,888
Total expenditures	2,357,650	2,491,107
<u>(Deficiency) of revenue over expenditures</u>	(156,282)	(349,790)
<u>Other financing sources:</u>		
Lease obligation	-	320,866
<u>(Deficiency) of revenues and other financing sources over expenditures</u>	(156,282)	(28,924)
<u>Beginning fund balance</u>	1,040,718	1,069,642
<u>Ending fund balance</u>	884,436	1,040,718

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

CADDO PARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-GOVERNMENTAL FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Governmental Fund Type</u>		Variance
	<u>Salary and Expense Fund</u>		Favorable
	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Revenues:</u>			
Caddo Assessment District	1,922,646	1,970,768	(48,122)
State revenue sharing	103,881	103,881	-
Interest income	93,896	105,140	(11,244)
Other revenues	<u>80,945</u>	<u>53,761</u>	<u>27,184</u>
Total revenues	2,201,368	2,233,550	(32,182)
<u>Prior year surplus</u>	1,040,718	1,040,718	-
<u>Expenditures:</u>			
Insurance	319,190	304,200	(14,990)
General office expense	55,936	74,735	18,799
Professional fees	116,049	364,650	248,601
Equipment maintenance and purchases	102,746	254,160	151,414
Mapping	1,028	400	(628)
Postage	22,420	28,242	5,822
Education and travel	22,839	32,800	9,961
Automobile	70,399	74,920	4,521
Office forms	15,553	40,471	24,918
Office supplies	18,811	32,265	13,454
Salaries	1,459,071	1,461,242	2,171
Retirement fund expense	80,096	80,000	(96)
Debt service	<u>73,512</u>	<u>-</u>	<u>(73,512)</u>
Total expenditures	<u>2,357,650</u>	<u>2,748,085</u>	<u>390,435</u>
<u>Fund balance:</u>			
December 31, 1999	<u>884,436</u>	<u>526,183</u>	<u>358,253</u>

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

CADDO PARISH TAX ASSESSOR

NOTES TO 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 provide 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 Caddo Parish Courthouse in Shreveport, Louisiana. The assessor employs 82 employees, including 56 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 132,283 real property and movable property assessments totaling \$767,683,000 and \$309,344,570, respectively. This represents an increase of 21 assessments with an increase totaling \$23,116,780 in value over the prior year. The increase in the number of assessments is due primarily to new subdivisions and new business accounts. The increase in value of the assessments is due to the rising increase in property values, new construction, new business, and expanding businesses in Caddo Parish.

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Caddo Parish Tax 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 government accounting and financial reporting principles.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Caddo Parish Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (commission), (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 Caddo Parish Commission 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. This criteria includes:

1. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the commission 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 commission.
2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the assessor is fiscally dependent on the commission, the assessor was determined to be a component unit of the Caddo Parish Commission, 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 commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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 which are classified as 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.

1. Salary and Expense Fund as provided by Louisiana Revised Statute 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 Louisiana Revised Statutes 47:1907-08 is accounted for in this fund. General operating expenditures are paid from this fund.
2. The Agency Fund, which is a fiduciary fund type, accounts for assets held which are for employees who defer a portion of their compensation. Agency funds are custodial funds (assets equal liabilities); therefore, they do not involve measurement of operations. The deferred compensation plan is administered by the National Association of Counties Deferred Compensation Program, an independent entity. All assets of the plan are reported at fair market value. Plan assets remain the property of the Assessor until paid or made available to participants, subject only to claims of the employer's general creditors.

1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Salary and Expense 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 Salary and Expense Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the Salary and Expense Fund. The Salary and Expense Fund uses the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Expenditures

Expenditures are recognized when the related fund liability is incurred.

Budgets and Budgetary Accounting

The Caddo Parish Tax Assessor follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Caddo Parish Tax Assessor prepares a proposed budget and holds a public hearing no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted at the public hearing.
3. All budgetary appropriations lapse at the end of each fiscal year.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor 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.

Under state law, the assessor may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the deferred compensation agency fund, which are reported at market.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Vacation and Sick Leave

The assessor has a written formal policy relating to vacation and sick leave, based on length of service. The policy does not provide for the accumulation and vesting of leave.

1. Summary of Significant Accounting Policies (Continued)

Long-Term Obligations

Long-term obligations expected to be financed from the Salary and Expense 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 Salary and Expense Fund when due.

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 Caddo Assessment District levies a tax on the assessed valuation of all taxable property appearing on the previous year's tax roll. The millage to be assessed is determined and certified by the legislative auditor by dividing the net tax roll as of January 1 of the year of implementation into the salary and expense account and salary and personal expense allowance of the assessor for the current year. The millage adopted remains in effect in subsequent years unless changed as provided by law. However, the total amount of ad valorem taxes received by the district is never less than that received by the district in the initial year. Taxes are due December 31.

The total taxes assessed by the Caddo Assessment District were \$1,970,768 for the year ended December 31, 1999. In 1999, \$1,875,256 in taxes and \$4,546 in interest were collected, and \$8,306 were refunded to taxpayers. Approximately 95.15% of the taxes assessed were collected for 1999 and the assessor believes that the remaining 4.85%, \$95,582 will never be collected mainly as a result of bankruptcies and protested taxes.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Caddo Assessment District	2.53	2.53

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1999 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South	Utility-phone	33,769,450	3.13%
Southwestern Electric Power	Utility-electric	53,949,420	5.01%
General Motors	Manufacturer	18,577,480	1.72%
Hibernia National Bank	Bank	12,797,200	1.19%
Pennzoil/Atlas	Refinery	25,624,970	2.38%
Lucent Tech	Manufacturer	12,090,530	1.12%
Deposit Guaranty National Bank	Bank	10,535,150	.98%
Bank One	Bank	14,699,410	1.36%
Total		<u>182,043,610</u>	<u>16.89%</u>

3. Cash and Cash Equivalents

At December 31, 1999, the assessor has cash and cash equivalents as follows:

Commercial interest checking	<u>37,690</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits 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 or exceed the amount on deposit with the fiscal agent.

4. Investments

The investments of all funds consisted of certificates of deposit and a schedule is presented below:

	<u>Rate of Interest</u>	<u>Salary and Expense Fund</u>
Hibernia National Bank	4.80%	50,000
Hibernia National Bank	5.45%	100,000
City Bank & Trust	5.00%	100,000
City Bank & Trust	5.00%	100,000
Home Federal Savings & Loan	5.00%	100,000
Home Federal Savings & Loan	5.16%	100,000
Home Federal Savings & Loan	4.75%	70,000
Home Federal Savings & Loan	5.22%	100,000
Home Federal Savings & Loan	4.75%	70,000
Home Federal Savings & Loan	4.40%	<u>75,000</u>
 Total		 <u>865,000</u>

The investments are in the name of the Assessor and are held at Bank One. Because the certificates are in the name of the assessor and are held by the assessor or its agent, the certificates are considered insured and registered, Category 1, in applying the credit risk of GASB Codification Section 150.164.

5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

Balance, January 1, 1999	1,162,151
Additions	20,719
Deductions	<u>(255,215)</u>
 Balance, December 31, 1999	 <u>927,655</u>

6. Pension Plan

Substantially all employees of the Caddo Parish Tax Assessor's office are members of the Louisiana Assessors Retirement System, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

6. Pension Plan (Continued)

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 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent 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 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, P. O. Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish plus revenue sharing funds appropriated by the legislature. State statute requires plan members to contribute 7% of their annual covered salaries to the System. As provided by Louisiana Revised Statute 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 Caddo Parish Tax Assessor's contributions to the System for the years ending December 31, 1999 and 1998 were \$80,096 and \$75,436, respectively, equal to the required contributions for each year.

7. Other Postemployment Benefits

The Assessor pays 100% of retirees' medical and life insurance premiums and 50% of the retirees' dependent medical coverage. The eligibility requirement is that the former employee must have met the requirements of the retirement system. These requirements are at least twelve years of covered service and at least fifty-five years of age. The employer's contributions are financed on a pay-as-you-go basis. The number of participants currently eligible to receive benefits is twelve. Retirees' medical and life insurance premiums paid during 1999 were \$45,830.

8. Leases

In 1999 the Caddo Parish Tax Assessor had two operating lease agreements for automobiles. The two leases are for 36-month terms. During 1999, total payments under these leases were \$10,923.

The following is a schedule of future minimum rental payments required under the operating leases as of December 31, 1999:

2000	<u>6,817</u>
	<u>6,817</u>

The assessor records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1999, the tax assessor had one capital lease as follows:

Equipment-Unisys computer system	<u>207,489</u>
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8. Leases (Continued)

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:

Fiscal year:	
2000	73,512
2001	73,512
2002	73,512
2003	<u>6,126</u>
Total minimum lease payments	226,662
<u>Less</u> -amount representing interest	<u>19,173</u>
Present value of net minimum lease payments	<u>207,489</u>

9. Deferred Revenue

As provided by Act 945 of 1991, the Assessor is entitled to participate in state revenue sharing funds provided to offset losses attributable to homestead exemptions. The assessor's allocation for 1999 (\$103,881) is calculated by the Caddo Parish Sheriff and Tax Collector's office, and is distributed in three equal installments during the year. The calculation of the distribution received in December 1999, \$33,949, was based on the 2000 allocation and is, therefore, shown as deferred revenue as of December 31, 1999. The remaining balance of deferred revenue is taxes collected prior to year end which were attributable to the year ended December 31, 2000.

10. Changes in General Long-Term Obligations

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

Long-term obligations payable at January 1, 1999	267,367
Additional long-term debt	-
Payments of long-term debt	<u>(59,878)</u>
Long-term obligations payable at December 31, 1999	<u>207,489</u>

11. Litigation

At the balance sheet date, there was pending litigation against the Assessor which involved suits seeking either refunds of taxes for prior years or reassessment of property values. As the Tax Assessor only assesses property and does not collect taxes, there should be no monetary loss to the Assessor because of this litigation.

OTHER FINANCIAL INFORMATION

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>NAME</u>	<u>NO. YEARS SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>ASSESSOR</u>				
Albert T. Clingan	23 yrs.	10 mos.	Assessor	85,600
<u>DEPUTIES</u>				
Fannie M. Allen		9 mos.	Homestead Assistant I	11,200
Larry W. Arnold	21 yrs.	10 mos.	Senior Systems Analyst	51,384
Alice G. Bagley	22 yrs.	2 mos.	Senior Data Assistant	20,964
Heather K. Barney	6 yrs.	5 mos.	Real Estate Evaluator I	9,745
Timothy Beaver	1 yr.	3 mos.	Field Data Collector I	19,797
Linda B. Botelho		5 mos.	Abstract Specialist I	6,250
John O. Breen	8 yrs.	8 mos.	Field Auditor II	21,720
Mary L. Brummer	18 yrs.	4 mos.	Payroll/Personnel Specialist	29,477
James Buggs	13 yrs.	9 mos.	Field Data Collector II	21,000
René S. Burk	20 yrs.	9 mos.	Receptionist/Insurance Specialist	27,708
Margaret J. Burns	4 yrs.	1 mo.	Senior Abstract Specialist	13,614
Mary Ann Carmer	12 yrs.	10 mos.	Data Assistant II	18,900
Dorsey B. Cleveland	10 yrs.	10 mos.	Supervisor	25,920
Tracy C. Wisby	7 yrs.	5 mos.	Supervisor	25,608
Joyce W. Brown	31 yrs.	10 mos.	Administrative Assistant	40,980
Stephen A. Cook, Jr.	4 yrs.	8 mos.	GIS Coordinator	22,920
Ronald L. Cox	17 yrs.	11 mos.	Senior Field Data Collector	29,520
Theresa N. Edwards	23 yrs.	11 mos.	Abstract Specialist I	18,720
Sandra C. Gilliam	21 yrs.	7 mos.	Real Estate Assistant I	18,816
Leslie Y. Glover	20 yrs.	4 mos.	Real Estate Evaluator I	18,720
Mattie W. Goodwin	16 yrs.	10 mos.	Office Assistant	13,486
Clarinda Gay Henderson	19 yrs.	10 mos.	Field Data Collector II	23,595
Charles R. Henington, Jr.	13 yrs.	8 mos.	Supervisor	27,000
Jane E. Holland	12 yrs.	10 mos.	Field Auditor II	22,320
Lester M. Jackson	23 yrs.	11 mos.	Supervisor	25,980
Etta Mae Johnson	5 yrs.	11 mos.	Real Estate Evaluator I	19,140
James R. Lewis	2 yrs.	8 mos.	Field Data Collector I	19,200
Gregory F. Johnson	15 yrs.	3 mos.	Department Director	34,200
Anthony Q. Jones	8 yrs.		Field Auditor II	20,397
Ross Kennedy	6 yrs.		Supervisor	24,339
Beverly I. McConnell	20 yrs.	5 mos.	Clerical Abstractor II	17,280
Vicki W. McConnell	14 yrs.	7 mos.	Senior Clerical Auditor	21,101
Julia Dorry McDonald	17 yrs.	10 mos.	Supervisor	25,608
Neill S. Matthews	16 yrs.	8 mos.	Chief Fiscal Officer	34,500
Joe D. Maxwell	6 yrs.	11 mos.	Field Data Collector II	22,320
Richard Alan Moore	21 yrs.	8 mos.	Senior Systems Analyst	51,384

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>NAME</u>	<u>NO. YEARS SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>DEPUTIES</u> (Continued)				
Audrey R. Newton	20 yrs.	5 mos.	Real Estate Assistant I	17,040
Frances L. Lawrence	6 yrs.	3 mos.	Abstract Specialist I	18,466
Randy C. Passaniti	24 yrs.		Department Director	33,000
Courtney Pritchard	5 yrs.	4 mos.	Real Estate Evaluator I	2,100
Samuel Randle	24 yrs.	4 mos.	Senior Field Auditor	28,800
Catha C. Richmond	1 yr.	4 mos.	Abstract Specialist I	14,950
Hardy I. Teer	11 yrs.	10 mos.	Supervisor	26,400
Sarah J. Terrell	23 yrs.	11 mos.	Supervisor	25,950
Robert Thomas, Jr.	19 yrs.	10 mos.	Department Director	34,200
Debra Vucinovich	2 yrs.	11 mos.	Abstract Specialist I	17,498
Keith Edward Tibbit	13 yrs.	2 mos.	Field Auditor II	24,720
James R. Vance, Jr.	26 yrs.	11 mos.	Department Director	39,000
Lizzie Ann Washington	21 yrs.	10 mos.	Abstract Specialist I	19,080
Garland E. Weidner	12 yrs.	5 mos.	Chief Deputy	56,400
Beth A. Thompson	4 yrs.	2 mos.	Real Estate Evaluator I	18,051
Paula G. Williams	6 yrs.	7 mos.	Junior Clerical Auditor	15,888
Judy B. Whatley	2 yrs.	10 mos.	Homestead Assistant I	17,160
Marilyn B. Williams	2 yrs.	11 mos.	Abstract Specialist I	18,600
Gloria T. Winters	1 yr.	11 mos.	Abstract Specialist I	18,393
Thomas O. Wynn, III	1 yr.	7 mos.	GIS Technician I	19,300
<u>EXTRA HELP</u>				
Robin D. Baker		2 mos.	Summer Employee	2,087
Lindsey Barkley			Summer Employee	289
Greg Johnson		2 mos.	Summer Employee	1,800
Raymond Johnson		2 mos.	Summer Employee	2,040
Chaundra Elias	2 yrs.	4 mos.	Extra Employee	6,289
Amy L. Derrick	1 yr.	5 mos.	Summer Employee	209
Adveinnie Odom		2 mos.	Summer Employee	2,141
Cornetta Odom		2 mos.	Summer Employee	2,126
Lisa W. Goodrich	4 yrs.	7 mos.	Summer Employee	4,964
Nikkia N. Lubom	4 yrs.	7 mos.	Extra Employee	4,566
Peyton Sanders		2 mos.	Summer Employee	1,979
Lindsey Johnson	3 yrs.	7 mos.	Summer Employee	2,620
Toyshaline Young		2 mos.	Summer Employee	1,980
Christine Walters	2 yrs.	2 mos.	Summer Employee	1,358
Julie Scott	1 yr.	2 mos.	Summer Employee	1,997
Katrina Bell			Summer Employee	405
Julia Gilliam		2 mos.	Summer Employee	2,014

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>NAME</u>	<u>NO. YEARS SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>EXTRA HELP</u> (Continued)				
Kristin Hardin		2 mos.	Summer Employee	1,688
Donquetta Sutton	1 yr.	1 mo.	Summer Employee	1,434
Kecia Dennis	2 yrs.	2 mos.	Summer Employee	1,820
Daniel Williams	1 yr.	2 mos.	Summer Employee	2,014
David E. Williams	1 yr.	2 mos.	Summer Employee	2,014
Michael Williams	2 yrs.	2 mos.	Summer Employee	2,172
Lagretta Theus	2 yrs.	2 mos.	Summer Employee	1,818
Demetrius Wimberly	2 yrs.	2 mos.	Summer Employee	<u>1,838</u>
Total				<u>1,459,071</u>

OTHER REPORTS

February 4, 2000

Mr. A. T. (Mike) Clingan
Caddo Parish Tax Assessor
Shreveport, Louisiana

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

We have audited the financial statements of Caddo Parish Tax Assessor as of and for the year ended December 31, 1999, and have issued our report thereon dated February 4, 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 financial statements of Caddo Parish Tax Assessor are free of material misstatement, we 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 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 internal control over financial reporting of Caddo Parish Tax Assessor 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management and the Office of the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

Heard, McElroy & Vestal, LLP

CADDO PARISH TAX ASSESSOR

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 1999

We have audited the financial statements of Caddo Parish Tax Assessor as of and for the year ended December 31, 1999, and have issued our report thereon dated February 4, 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. Our audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control - No material weakness or reportable condition was noted; no management letter was issued.

Compliance - no material noncompliance was noted.

b. Federal Awards - No major program.

Section II - Financial Statement Findings

No matters were reported.

CADDO PARISH TAX ASSESSOR
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 1999

No prior year findings were reported.