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2009  
STANDARD  
FORM NO. 200-0000

00.000-0 01-0-04

## Revised Report

VILLAGE OF COLLINGSTON, LOUISIANA

FINANCIAL REPORT  
(Complete)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

December 31, 2008

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the fiscal agent's office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 09-10-09

**HILL, INZINA & COMPANY**

Certified Public Accountants • A Professional Corporation  
701 East Madison Avenue • P.O. Box 620 • Bayou, Louisiana 71221-0620  
Telephone 318-283-4882 • Fax 318-283-4887

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**ACCOUNTANTS' COMPILATION REPORT**

Honorable Robert Stewart, Mayor,  
and Members of the Board of Aldermen  
Village of Collinston, Louisiana

We have compiled the accompanying general-purpose financial statements of Village of Collinston, Louisiana, as of and for the year ended December 31, 1999, and the accompanying supporting schedules, which is prepared only for additional analysis, 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 and supporting schedules information that is the representation of Village of Collinston, Louisiana. We have not audited or reviewed the accompanying financial statements and supporting schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has advised us that substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village's assets and other debts, liabilities, equity and other credits, accuracy, and responsibilities. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Hill, Inzina & Co.*

August 1, 2000

**GENERAL-PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS)**

VILLAGE OF COLLINGTON, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1999

	Governmental Fund Types	
	General	Debt Service
<b>ASSETS AND OTHER DEBITS</b>		
<b>Assets:</b>		
Cash	\$ 14,213	\$ 14,885
Investment	5,000	-
<b>Receivables:</b>		
Taxes	6,168	5,280
Accounts	-	-
Due from other funds	26,039	8,100
Due from other governments	567	-
<b>Restricted assets:</b>		
Cash	-	-
Due from other funds	-	-
Fixed assets (net)	-	-
<b>Other debits:</b>		
Amount available in Debt Service Funds	-	-
Amount to be provided for retirement of general long-term debt	-	-
	-----	-----
<b>Total assets and other debits</b>	<b>\$ 51,913</b>	<b>\$ 28,361</b>

Proprietary Fund Type	Account Groups		Totals - (Miscellaneous Obl)
	General Fund Assets	General Long-Term Debt	
\$ 9,199	\$ -	\$ -	\$ 38,217
-	-	-	3,000
-	-	-	11,425
6,934	-	-	6,934
38	-	-	34,376
-	-	-	907
31,531	-	-	31,531
3,944	-	-	3,944
248,868	433,866	-	782,806
-	-	27,919	27,919
-	-	6,881	6,881
\$ 400,489	\$ 433,866	\$ 34,800	\$ 948,250

(continued)

VILLAGE OF COLLINGTON, LOUISIANA

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS (Continued)  
December 31, 1999

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types	
	General	Debt Service
<b>Liabilities:</b>		
Accounts payable	\$ 5,286	\$ -
Accrued expenses	344	-
Due to other funds	18,074	482
Revenue anticipation note payable	4,708	-
Payable from restricted assets:		
Customers' deposits	-	-
Due to other funds	-	-
Revenue bonds payable - current	-	-
Accrued interest payable	-	-
Revenue bonds payable - net of amount paid on	-	-
General obligation bonds payable	-	-
<b>Total liabilities</b>	<u>\$ 28,412</u>	<u>\$ 482</u>
<b>Equity and other credits:</b>		
Contributed capital	\$ -	\$ -
Investment in general fixed assets	-	-
Retained earnings:		
Reserved for revenue bond retirement and customers' deposits	-	-
Unreserved (deficit)	-	-
<b>Fund balances:</b>		
Reserved for debt service	-	27,999
Unreserved and undesignated	31,403	-
<b>Total equity and other credits</b>	<u>\$ 31,403</u>	<u>\$ 27,999</u>
<b>Total liabilities, equity and other credits</b>	<u>\$ 59,815</u>	<u>\$ 28,481</u>

See accountant's compilation report.

Proprietary Fund Type	Account Groups		Totals - (Memorandum Debit)
	General Fund Assets	General Long-Term Liab	
Debits:			
\$ 1,918	\$ -	\$ -	\$ 7,204
372	-	-	716
32,708	-	-	33,544
-	-	-	4,708
8,720	-	-	9,720
4,870	-	-	4,970
3,000	-	-	3,000
1,370	-	-	1,370
70,800	-	-	70,000
		34,000	34,000
<u>\$ 114,904</u>	<u>\$ -</u>	<u>\$ 34,000</u>	<u>\$ 169,038</u>
\$ 448,800	\$ -	\$ -	\$ 448,000
-	433,966	-	433,966
16,363	-	-	16,363
( 169,938)	-	-	( 169,938)
-	-	-	27,918
-	-	-	31,803
<u>\$ 286,424</u>	<u>\$ 433,966</u>	<u>\$ -</u>	<u>\$ 720,712</u>
<u>\$ 408,438</u>	<u>\$ 433,966</u>	<u>\$ 34,000</u>	<u>\$ 848,750</u>



VILLAGE OF COLLINGTON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1999

	General	Debt Service	Capital Projects	Totals - (Memorandum Only)
<b>Revenues:</b>				
Taxes	\$ 22,691	\$ 7,793	\$ -	\$ 30,484
Licenses and permits	15,795	-	-	15,795
Intergovernmental	27,389	-	41,779	69,168
Fines and forfeitures	4,765	-	-	4,765
Charges for services	6,290	-	-	6,290
Interest and miscellaneous	3,292	225	-	3,517
	<u>\$ 82,852</u>	<u>\$ 7,988</u>	<u>\$ 41,779</u>	<u>\$ 132,620</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	\$ 22,418	\$ -	\$ -	\$ 22,418
Public safety	38,324	-	-	38,324
<b>Debt service:</b>				
Principal retirement	-	3,000	-	3,000
Interest	695	1,800	-	2,495
Capital outlay	590	-	41,779	42,369
	<u>\$ 59,237</u>	<u>\$ 3,800</u>	<u>\$ 41,779</u>	<u>\$ 104,836</u>
Excess of revenues over expenditures	\$ 23,615	\$ 4,188	\$ -	\$ 27,793
<b>Other financing sources (uses):</b>				
Operating transfers in (out)	( 34,022)	-	-	( 34,022)
Excess of revenues and other financing sources (uses) over expenditures	\$ 9,593	\$ 4,188	\$ -	\$ 13,771
Fund balances - beginning	21,864	23,731	-	45,595
Fund balances - ending	<u>\$ 31,457</u>	<u>\$ 27,919</u>	<u>\$ -</u>	<u>\$ 59,376</u>

See accountant's compilation report.

VILLAGE OF COLLINGSTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND  
 Year Ended December 31, 1999

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 17,000	\$ 20,006	\$ 3,006
Licenses and permits	16,400	15,705	( 695)
Intragovernmental	18,715	27,389	8,674
Fees and forfeitures	3,925	4,765	840
Charges for services	4,800	6,500	1,700
Interest and miscellaneous	1,000	5,528	4,528
	<u>\$ 62,840</u>	<u>\$ 80,933</u>	<u>\$ 18,093</u>
<b>Expenditures:</b>			
Current:			
General government	\$ 27,163	\$ 23,418	\$ 4,747
Public safety	45,983	36,524	10,681
Debt service:			
Interest	700	605	95
Capital outlay	-	958	( 958)
	<u>\$ 73,846</u>	<u>\$ 59,202</u>	<u>\$ 14,322</u>
Excess (deficiency) of revenues over expenditures	<u>\$ ( 10,960)</u>	<u>\$ 21,562</u>	<u>\$ 34,322</u>
<b>Other financing sources (uses):</b>			
Operating transfers in (out)	-	( 14,825)	( 14,825)
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ ( 10,960)</u>	<u>\$ 9,538</u>	<u>\$ 20,498</u>
<b>Fund balance - beginning</b>	<u>21,864</u>	<u>21,864</u>	-
<b>Fund balance - ending</b>	<u>\$ 10,904</u>	<u>\$ 31,402</u>	<u>\$ 20,498</u>

See accountant's compilation report.

VILLAGE OF COLLINGTON, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS -  
 PROPRIETARY FUND TYPE - INTERPRET FUND

Year Ended December 31, 1999

Operating revenues:	
Water and sewer fees	\$ 81,403
Expenses:	
Contract Labor	178
Depreciation	56,898
Fuel	268
Insurance	3,345
Interest	3,785
Legal and accounting	3,173
Office and postage	2,153
Repairs and maintenance	15,813
Salaries and payroll taxes	34,419
Supplies	2,497
Telephone	559
Travel and meetings	332
Utilities	11,353
	<u>\$ 88,123</u>
Operating income (loss)	\$ ( 6,721)
Nonoperating revenues:	
Interest and miscellaneous	<u>2,029</u>
Income (loss) before operating transfers	\$ ( 4,692)
Operating transfers in	<u>14,821</u>
Net income	\$ 9,427
Retained earnings (deficit) - beginning	<u>( 1,053,080)</u>
Retained earnings (deficit) - ending	<u>\$ ( 1,043,653)</u>

See accountant's compilation report.

VILLAGE OF COLLINGTON, LOUISIANA  
 STATEMENT OF CASH FLOWS -  
 PROPRIETARY FUND TYPE - ENTERPRISE FUND  
 Year Ended December 31, 1999

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating income (loss)	\$( 6,721)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	16,080
(Increase) decrease in accounts receivable	79
(Increase) decrease in restricted assets	( 4,899)
Increase (decrease) in accounts payable	485
Increase (decrease) in accrued expenses	341
Increase (decrease) in liability payable from restricted assets	3,285
Net cash provided by operating activities	<u>\$ 9,561</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest and miscellaneous revenues	<u>\$ 3,125</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Repayment of revenue bonds	\$( 1,808)
Purchase of assets	( 28,844)
Net cash flows provided (used) by capital and related financing activities	<u>\$( 30,652)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Operating transfers in	<u>\$ 14,021</u>
Net increase in cash	<u>\$ 1,934</u>
CASH - beginning	<u>7,434</u>
CASH - ending	<u>\$ 9,368</u>

See accountant's compilation report.

## **SUPPORTING SCHEDULE**

VILLAGE OF COLLINSTON, LOUISIANA

SCHEDULE OF MAYOR AND BOARD OF ALDERMEN COMPENSATION  
 Year Ended December 31, 1999

Robert Stewart, Mayor	\$	840
Kevin Haggood, Alderman		480
Nancy Carroll, Alderman		480
Janet Fawcett, Alderman		<u>480</u>
Total compensation	\$	<u>2,320</u>

See accountant's compilation report.

**INDEPENDENT ACCOUNTANTS REPORT  
ON APPROVED AGREED-UPON PROCEDURES**

Honorable Robert Stewart, Mayor,  
and Members of the Board of Aldermen  
Village of Collinston, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and generated below, which were agreed to by the management of Village of Collinston, Louisiana, and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village's compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying *Compliance Assertion Certificate*. 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.

Our applied procedures, together with any findings, follow:

*Public Bid Law*

1. Select all expenditures, if any, made during the year for materials 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).
0. Our review of expenditure totals and cash disbursement journals revealed no individual expenditure for materials and supplies exceeding \$15,000 and no individual expenditure 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 42:1301-1324 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

3. Obtain from management a listing of all employees paid during the period under examination.
4. Determine whether any of those employees included in the listing obtained from management in a agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.
  - o Management provided the required information. The employees included on the employee listing provided by management in agreed-upon procedure (3) did not appear on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
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 3% or more or if actual expenditures exceeded budgeted amounts by 3% or more.
  - o Management provided a copy of the original budget. No amendments were made to the budget during the year. We traced the adoption of the original budget to the minutes of a meeting held on March 8, 1999.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 3%.

#### *Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and (a) trace payments to supporting documentation as to proper amount and payee; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.
  - o We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct fund and general ledger accounts; and received approval from the Board of Commissioners.



### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS-42:1 through 42:12 (the open meetings law).
- o The Village is only required to post a notice of each meeting and the accompanying agenda at the Village's meeting location. Management has asserted that such documents were properly posted.

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks, loans, bonds, or like indebtedness.
- o We reviewed the detail general ledger 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.
- o A reading of the minutes for the Village for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no returns which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 of Village of Calitonia, Louisiana, 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.

*Shirley D. Griffin & Co.*

August 1, 2006

LOUISIANA ATTESTATION QUESTIONNAIRE

December 31, 1999 (Date Transmitted)

H&L, Inc. & Co.  
Certified Public Accountants  
P. O. Box 631  
Bastrop, LA 71221-0631

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 regulations 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 December 31, 1999 (date of completion).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2213, 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, 1993, under circumstances that would constitute a violation of LSA-RS 42:1109.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:200-14) 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 44:3, 44:7, 44:33, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 15-463, and/or 39-52, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

Yes  No

#### Meetings

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

Yes  No

#### Bids

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 39:1400.00-1410.05.

Yes  No

#### Advances and Benefits

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 34:136 and AG Opinion 79-326.

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.

Bob Stewart Mayor 12-14-99 Date  
Glenn Hicks Clerk 12-14-99 Date

VILLAGE OF COLLINGSTON, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS

Year Ended December 31, 1999

We have compiled the general-purpose financial statements of Village of Collingston, Louisiana, as a fund for the year ended December 31, 1999, and have issued our report thereon dated February 29, 2000. We conducted our compilation in accordance with *Statements on Standards for Accounting and Review Services*, issued by the American Institute of Certified Public Accountants.

Section I - Agreed-Upon Procedures

1999-1 Budgeting (Initial citing)

**Finding:** The 1999 budget for the General Fund was not formally adopted by the Board of Commissioners until March 9, 1999.

**Management's corrective action plan:** The proposed budget will be completed and submitted to the Board of Commissioners and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. All action necessary to adopt and finalize the budget will be completed prior to year end.

**Contact person:** Mayor Robert Stewart

**Anticipated completion date:** Completion and submission of the 2000 budget for the General Fund will be timely.

Section II - Management Letter

Name issued:

VILLAGE OF COLLINGSTON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 1999

Section I - Agreed-Upon Procedures

1998-1 Public Bid Law

The provisions of the public bid law should be complied with.

No longer applicable.

1998-2 Budgeting

Amendments to the budget should be adopted when actual expenditures plus projected expenditures to year end will exceed budgeted expenditures by 2% or more.

No longer applicable.

Section II - Management Letter

None issued.

DATA COLLECTION FORM  
FOR REPORTING ON ACTIVITIES OF STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 5348-0007 may be used as a substitute for this form.

Date Submitted: 09/21/09

RETURN TO: Legislative Auditor  
Joint Engagement Processing  
Free Office Box 94 941  
Baton Rouge, Louisiana 70804-0941

## 1. Fiscal Year Ending Date For This Submission:

12/31/09

## 2. Audit Period Covered:

a. Annual  Biennial 

b. Other \_\_\_\_\_

## 3. Type of Report:

- Single Audit       SAO Audit Standards Audit  
 Compliance       Compliance/Monitoring "Updated"  
 Program Audit       Other

## 4. AUDITEE INFORMATION

Auditee Name  
Village of Collinston, Louisiana

Street Address (Number and Street)

Mailing Address (P. O. Box)  
P. O. Box 545

City      State      Zip  
Collinston      LA      71222-0545

Auditee Contact  
Name Robert Newson  
Title Mayor

Telephone (318) 834-2641  
Fax (318) 834-2190  
E-mail (Optional)

## 5. AUDITOR INFORMATION

Firm Name  
P&H, Inc. & Co., CPAs

Street Address (Number and Street)  
501 East Madison Avenue

Mailing Address (P. O. Box)  
P. O. Box 501

City      State      Zip  
Baton Rouge      LA      71221-0501

Auditor Contact  
Name Cindy S. Rogers  
Title CPA

Telephone (318) 381-1400  
Fax (318) 381-4887  
E-mail (Optional)

Component Units Included Within the Report and for Which the Separate Report Will be Issued:

None

If there were modifications to the auditor's financial opinion, no-responsible conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box. Do not complete the rest of the form. 

## 6. FINANCIAL STATEMENTS

- a. Type of audit opinion on financial statements:  No opinion  Qualified opinion  Adverse opinion  Disclaimer of opinion
- b. Is a "going concern" explanatory paragraph included in the audit report?  Yes  No
- c. Do any of the funds have deficit fund balances?  Yes  No
- d. Is there a related party transaction?  Yes  No  Disclosure/Clarified

## 7. INTERNAL CONTROL

Do the controls or internal control include:  internal weaknesses  reportable conditions  not applicable

## 8. COMPLIANCE

Do the controls or compliance include:  illegal acts  nonfinancial acts  not applicable

## 9. MANAGEMENT LETTER (Funding Caption and No.)

None Issued

Requested  Yes  No  No Longer Applicable

## 10. SCHEDULE OF CURRENT YEAR FINANCIAL QUANTIFIED COSTS (Funding Caption and No.)

2009-1

Requested  Yes  No  No Longer ApplicableDo any findings address operations, ethics violations or related party transactions?  Yes  NoDo any findings address violations of bond indenture covenants?  Yes  No

## 11. SCHEDULE OF PRIOR YEAR FINANCIAL QUANTIFIED COSTS (Funding Caption and No.)

2008-2

Requested  Yes  No  No Longer Applicable

2008-2

Requested  Yes  No  No Longer Applicable

AUDITEE SIGNATURE <i>Robert W. Stewart</i>		DATE <i>7-4-00</i>
FOR USE BY LEGISLATIVE AUDITOR		
Agency No. _____	Trng. No. _____	Fees/Fin. _____

### FOR USE BY LEGISLATIVE AUDITOR

Was Report/Findings _____	Was Process _____	
Legislative Audit Advisory Council:	<input type="checkbox"/> Are there unresolved findings listed below? <input type="checkbox"/> Are there findings of criminal acts? <input type="checkbox"/> Are there findings of ethics, nepotism, or related parties? <input type="checkbox"/> Are there findings relating to violations of laws/regulations? <input type="checkbox"/> Does the report discuss going-concern recommendations? <input type="checkbox"/> Does the entity have a deficit greater than 10% of revenues? If so, identify the payroll item(s).	Yes or No Yes or No Yes or No Yes or No Yes or No Yes or No
High Profile:	<input type="checkbox"/> Are there any significant findings?	Yes or No

Report Approved For Release \_\_\_\_\_ Date \_\_\_\_\_ Rank: A B C D

(A=No Comments, B=Management Letter Comments Only,  
 C=Control/Compliance Report/Comments, D=Criminal/Trial Act)

Note: For grading purposes, schedules of unresolved findings are listed as a management issue

#### REPORT DISTRIBUTION

File Room (Original/Retained Copy)	<input type="checkbox"/> State of State (State C/P/R Justice)	See Below
Attorney General	<input type="checkbox"/> Investigative Group (Criminal Act)	1
Clerk of Court	<input type="checkbox"/> Board of Ethics	1
Comptroller Office	1 Actuarial Section (State/Health Retirement System)	1
Director, Attorney	1 Engagement Manager (SAC's Copy)	1
Legislative Auditor (High Profile)	1 Quality Assurance	1
Assistant Legislative Auditor (High Profile)	1 _____ Parish Government	1
Other (High Profile)	1 City/Town/Village/Town of _____	1
Press Bureau Chief (High Profile)	1 Other: _____	1
Press	<input type="checkbox"/> Other: _____	1
Archives	<input type="checkbox"/> This Section Approval (Initials) _____	
Legislative Auditor Advisory Council	<input type="checkbox"/> Copies Needed: _____ Copies _____	