

04/26/24 10:00:00

04/26/24 10:00:00

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2003

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Secretary and other appropriate public officials. This 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 3-31-04

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

CLAIBORNE PARISH ASSESSOR
Bossier, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2000

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
General Purpose Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	5
Notes to the Financial Statements		6
Independent Auditor's Report Required by Government Auditing Standards		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		16
Schedule of Findings and Questioned Costs	1	18
Summary Schedule of Prior Audit Findings	2	19

Mary Jo Finley, CPA

A Professional Corporation
125 CHAMBOULA DRIVE
COLUMBIA, LA 71418
PHONE (518) 649-8089

Independent Auditor's Report

HONORABLE CLYDE C. HIGHTOWER, CLA
CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Assessor as of December 31, 2005, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Parish Assessor's 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 U.S. generally accepted auditing standards and 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 Claiborne Parish Assessor as of December 31, 2005, and the results of operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued reports dated February 22, 2006, on my consideration of the Claiborne Parish Assessor's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Columbia, Louisiana
February 22, 2006

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CLAIBORNE PARISH ASSESSOR
Bossier, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2000

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL MEMORANDUM (0817)
ASSETS			
Cash and cash equivalents	\$346,175		\$346,175
Investments	53,178		53,178
Receivable - ad valorem taxes	263,155		263,155
Office furnishings and equipment		\$89,053	89,053
TOTAL ASSETS	<u>\$692,508</u>	<u>\$89,053</u>	<u>\$781,561</u>
LIABILITIES AND FUND EQUITY			
Liabilities: accounts payable	\$362		\$362
Fund Equity:			
Investment in general fixed assets		\$89,053	89,053
Fund balance - unreserved - undesignated	692,146		692,146
Total Fund Equity	<u>692,146</u>	<u>89,053</u>	<u>781,199</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$692,508</u>	<u>\$89,053</u>	<u>\$781,561</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH ASSESSOR
Houma, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 2003

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$269,000	\$291,339	\$22,339
Intergovernmental - State revenue sharing	16,000	24,630	8,630
Fees, charges, and commissions for services	2,600	2,875	275
Use of money and property - interest earnings	8,000	9,015	1,015
Other revenue		1,938	1,938
Total revenues	<u>295,600</u>	<u>329,807</u>	<u>\$34,207</u>
EXPENDITURES			
General government - taxation			
Personal services and related benefits	180,000	186,075	1,925
Operating services	20,000	15,903	4,097
Materials and supplies	15,000	12,809	191
Travel and other charges	19,000	14,296	4,704
Capital outlay	6,000	4,343	1,657
Total expenditures	<u>240,000</u>	<u>233,326</u>	<u>14,474</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(52,400)	(3,329)	48,871
FUND BALANCE AT BEGINNING OF YEAR	389,000	465,675	765,675
FUND BALANCE AT END OF YEAR	<u>\$337,600</u>	<u>\$462,346</u>	<u>\$334,546</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

Notes to the Financial Statements
As of and For the Year Ended December 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1874, the assessor is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to 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 personally responsible for the actions of the deputies.

At December 31, 2003, there are 43,779 real, movable, and public service assessment listings totaling \$85,485,925. This represents an increase of 1,564 assessment listings. The total assessed valuation increased by \$427,330.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criteria 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. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the 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 police jury.

CLAIBORNE PARISH ASSESSOR

Homer, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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 police jury maintains and operates the parish courthouse in which the assessor's office is located, the assessor was determined to be a component unit of the Claiborne Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

II. 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect the expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The assessor's current operations require only the use of governmental funds (General Fund). Compensation received from the various taxing bodies, provided by formula in Louisiana Revised Statutes 47:1907-1908, is accounted for in this fund. General operating expenditures are paid from this fund.

**C. GENERAL FIXED ASSETS AND
LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. Fixed assets are valued at actual historical costs. Donated fixed assets are valued at their estimated fair market value on the date received. No depreciation has been provided on general fixed assets.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. The assessor has no long-term debt at December 31, 2003.

D. BASIS OF ACCOUNTING

The 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. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for 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 for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are 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. The assessor uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

All valorem taxes and compensation are budgeted as revenue in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due when the tax bill is filed with the recorder of mortgages and become delinquent on December 31. Ad valorem taxes are generally collected in November and December of the current year and January and February of the ensuing year. The compensation is generally collected in December of the current year and January of the ensuing year.

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana
Notes to the Financial Statements (Continued)

Fees for preparing tax rolls are recorded in the year prepared.

Interest income on time deposits is recorded when the time deposits have matured and the income is available. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes, compensation from taxing bodies and fees for preparing tax rolls have been treated as receivable in accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 2003, the assessor has cash and cash equivalents (book balances) totaling \$248,175, as follows:

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$68,739
Time deposits	<u>279,436</u>
Total	<u>\$348,175</u>

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2003, are secured as follows:

Bank balances	<u>\$361,537</u>
Federal deposit insurance	\$301,537
Pledged securities (uncollateralized)	<u>290,315</u>
Total	<u>\$953,372</u>

G. INVESTMENTS

Investments held at December 31, 2003 consist of \$83,178 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 190.128, the investment in LAMP at December 31, 2003 is not categorized in the three risk categories provided by GASB Codification Section 190.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book-entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2995. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, associations, or instrumentalities, as well as repurchase agreements collateralized by these securities.

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana
Notes to the Financial Statements (Continued)

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 700) enacted LSA - R.S. 33:2855(A)(1)(b) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 307 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

II. VACATION AND SICK LEAVE

All employees are granted 10 to 15 days of noncumulative vacation leave each year, depending on length of service. Annual leave must be taken in the year earned and cannot be carried forward to future years. Employees earn 10 days of sick leave each year which may be accumulated to a maximum of 30 days. Employees are not paid for accumulated sick leave upon termination of employment. At December 31, 2000, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

The cost of leave privileges, computed in accordance with GASB Codification Section 608, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

I. RISK MANAGEMENT

The assessor is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle each risk of loss, the assessor maintains commercial insurance policies covering his automobile and safety bond coverage. No claims were paid on any of the policies during the past three years which

CLAIBORNE PARISH ASSESSOR
 Homer, Louisiana
 Notes to the Financial Statements (Continued)

exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

**J. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. PRINCIPAL TAXPAYERS

The following are the principal taxpayers for the parish and their 2003 assessed valuation (amounts expressed in thousands):

	2003 Assessed Valuation	Per cent of Total Assessed Valuation
Texas Gas Transmission Corporation	\$4,403	5.15%
Leaffow Corporation	3,613	4.33%
Marathon Oil Corporation	3,239	3.79%
Duke Energy Field Services, Inc	2,628	3.07%
Energy Louisiana, Inc	1,692	1.98%
Hess Oil Company	1,688	1.97%
Centerpoint Energy Gas Transmission	1,458	1.74%
Claborne Electric CO-OP., Inc	1,344	1.61%
BellSouth Communications	1,451	1.70%
XTO Energy	1,295	1.51%
Total	<u>\$28,211</u>	<u>37.15%</u>

3. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets (office furnishings and equipment) for the year ended December 31, 2003:

CLAIBORNE PARISH ASSESSOR

Homer, Louisiana

Notes to the Financial Statements (Continued)

Balance at January 1, 2003	294,810
Additions	4,343
Deductions	<u>(51,083)</u>
Balance at December 31, 2003	<u>248,070</u>

4. PENSION PLAN

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

All full-time employees who were employed on or after July 26, 1950 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 rendered on or before June 30, 1999, and 3.33 per cent of their final-average salary for each year of credited service rendered on or after July 1, 1999, 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 benefits 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 report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessor's Retirement System, 3060 Valley Creek Road, Baton Rouge, Louisiana 70898, or by calling (225) 938-8986.

Plan members are required by state statute to contribute 8.00 per cent of their annual covered salary and the Claiborne Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 14.00 per cent of annual covered payroll. Contributions to the system include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Claiborne Parish Assessor are established and may be amended by state statute. 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 Claiborne Parish Assessor's contributions to the system for the years ending December 31, 2003, 2002, 2001, were \$25,349, \$19,482, and \$12,005, respectively, equal to the required contributions for each year.

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana
Notes to the Financial Statements (Continued)

5. POST RETIREMENT BENEFITS

The Claiborne Parish Assessor provides certain continuing, health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the assessor. The assessor recognizes the cost of providing these benefits (assessor's cost of premiums) as an expenditure when the monthly premiums are paid. For the year ended December 31, 2003, the total amount of premiums paid was \$69,296, while the amount paid for retirees totaled \$16,963.

6. LITIGATION AND CLAIMS

At December 31, 2003, the Claiborne Parish Assessor is not involved in any litigation nor is it aware of any unasserted claims.

**7. EXPENDITURES OF THE ASSESSOR'S
OFFICE PAID BY THE POLICE JURY**

The Claiborne Parish Assessor's office is located in a building owned by the Claiborne Parish Police Jury. The cost of maintaining and operating the building, as required by Louisiana Revised Statute 33:4712, is paid by the Claiborne Parish Police Jury.

**Independent Auditor's Report Required
by Government Auditing Standards**

The following independent Auditor's report on compliance with laws and regulations and internal control over financial reporting, is presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Mary Jo Finley, CPA

A Professional Corporation
129 CHAMBOLA DRIVE
COLUMBIA, LA 70418
PHONE (318) 649-5889

Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Assessor as of and for the year ended December 31, 2009, and have issued my report thereon dated February 22, 2010. I conducted my audit in accordance with U.S. 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 Claiborne Parish Assessor's 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 amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the Claiborne Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

CLAIBORNE PARISH ASSESSOR

Home, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2000

This report is intended solely for the information and use of the Claiborne Parish Assessor, management of the assessor's office, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than those specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



Columbia, Louisiana

February 22, 2001

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unqualified opinion on the general purpose financial statements of Claiborne Parish Assessor.
2. No instances of noncompliance material to the financial statements of Claiborne Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audits of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CLAIBORNE PARISH ASSESSOR
Homer, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2003

There were no audit findings reported in the audit for the year ended December 31, 2003.