

ALLEN PARISH ASSESSOR
Oberlin, 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, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	\$232,000	\$261,545	\$29,545
Intergovernmental revenue - state revenue sharing	37,000	38,556	1,556
Use of money and property - interest earnings	4,500	6,674	2,174
Other revenue - preparing tax rolls, etc.	9,090	9,467	377
Total revenues	<u>282,590</u>	<u>316,242</u>	<u>33,652</u>
EXPENDITURES			
General government - taxation:			
Personal services and related benefits	190,107	176,817	13,290
Operating services	36,478	38,186	(1,708)
Materials and supplies	18,891	21,990	(3,099)
Travel and other charges	2,930	3,390	(460)
Capital outlay		5,428	(5,428)
Total expenditures	<u>248,406</u>	<u>245,811</u>	<u>2,595</u>
EXCESS OF REVENUES OVER EXPENDITURES	34,184	70,431	36,247
FUND BALANCE AT BEGINNING OF YEAR	<u>342,600</u>	<u>370,233</u>	<u>27,633</u>
FUND BALANCE AT END OF YEAR	<u>\$376,784</u>	<u>\$440,664</u>	<u>\$63,880</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH ASSESSOR
Oberlin, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		2
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 Reports Required by Government Auditing Standards:		
Report on Internal Control Structure		14
Report on Compliance With Laws and Regulations		16

Allen Parish Assessor
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

Balance at January 1, 1996	\$109,055
Additions	5,428
Deletions	<u>NONE</u>
Balance at December 31, 1996	<u>\$114,483</u>

5. PENSION PLAN

Substantially all employees of the Allen Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple-employer (cost-sharing), defined benefit plan administered by a separate board of trustees.

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 or amended 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, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Allen Parish Assessor is required by contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls on each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Allen 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 Allen Parish Assessor's contributions to the System for the years ending December 31, 1996, 1995, and 1994, were \$6,713, \$7,733, and \$9,335, respectively, equal to the required contributions for each year.

ALLEN PARISH ASSESSOR
Oberlin, Louisiana

Notes to the Financial Statements
As of and For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 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 pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Allen Parish Courthouse in Oberlin, Louisiana. The assessor employs four 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, 1996, there are 25,017 real, movable and public service assessment listings totaling \$38,012,495, \$12,261,500, and \$18,185,270 respectively. This represents an increase of 769 assessment listings. The total assessed valuation increased by \$5,619,500.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and © 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 Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. 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.
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 Allen 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 the police jury, or the other governmental units that comprise the financial reporting entity.

B. 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 government 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 fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net 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 the use of only governmental funds (General Fund). Ad valorem tax revenue authorized by Act 17 of 1990 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. Approximately 28 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 72 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. The assessor has no long-term debt at December 31, 1996.

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

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. 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, state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to 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 expenditure. 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. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts.

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

Allen Parish Assessor
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

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.

At December 31, 1996, the assessor has cash and cash equivalents totaling \$155,331, as follows:

Demand deposits	\$55,331
Time deposits	<u>100,000</u>
Total	<u>\$155,331</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. All deposits are fully secured by federal deposit insurance at December 31, 1996.

G. EMERGENCY AND VACATION LEAVE

Employees of the assessor's office earn 12 days of emergency leave each year. Emergency leave is used for personal illness, family illness, and other personal problems. Employees are not paid for unused emergency leave upon resignation or retirement. In addition to emergency leave, employees of the assessor's office earn vacation leave at varying rates, depending on their length of service. Vacation leave is not cumulative from year to year, and employees are not paid for unused vacation leave upon resignation or retirement. At December 31, 1996, there are no accumulated and vested benefits relating to emergency and vacation leave which require accrual or disclosure.

II. 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 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 1996 assessed valuation (amounts expressed in thousands):

	1996 Assessed <u>Valuation</u>	Percent of Total Assessed <u>Valuation</u>
Transcontinental Gas Pipeline	\$3,055	4.46 %
Texas Eastern Transmission Corporation	2,836	4.14 %
Central Louisiana Electric	2,770	4.05 %
Boise Cascade	2,520	3.68 %
Labokay Corporation	1,755	2.56 %
Century Telephone of Southwest La.	1,618	2.37 %
Calcasieu Marine National Bank	1,562	2.28 %
Century Telephone of Evangeline	1,534	2.24 %
Beauregard Electric Cooperative	1,117	1.63 %
John A. Bel	<u>1,017</u>	<u>1.49 %</u>
Total	<u>\$19,784</u>	<u>28.90 %</u>

3. RECEIVABLES

The General Fund receivables of \$286,600 at December 31, 1996, are as follows:

<u>Class of Receivables</u>	
Ad valorem taxes	\$256,714
State revenue sharing	24,450
Preparation of tax rolls	<u>5,436</u>
Total	<u>\$286,600</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in offices furnishings follows:

6. LITIGATION AND CLAIMS

At December 31, 1996, the Allen Parish Assessor is not involved in any litigation nor is he aware of any unasserted claims.

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

The Allen Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Allen Parish Police Jury.

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

The following independent auditor's reports on internal control and compliance are 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.



MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

Independent Auditor's Report on Internal Control Structure

HONORABLE RICHARD W. KARAM
ALLEN PARISH ASSESSOR
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Assessor, a component unit of the Allen Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 15, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.


The management of Allen Parish Assessor is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

ALLEN PARISH ASSESSOR
Oberlin, Louisiana
Independent Auditor's Report on
Internal Control Structure
December 31, 1996

In planning and performing my audit of the general purpose financial statements of the Allen Parish Assessor for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Allen Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
May 15, 1997



**Independent Auditor's Report on
Compliance With Laws and Regulations**

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

HONORABLE RICHARD W. KARAM
ALLEN PARISH ASSESSOR
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Assessor, a component unit of the Allen Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 15, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *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. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Allen Parish Assessor is the responsibility of the Allen Parish Assessor's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Allen Parish Assessor's compliance with certain provisions of laws and regulations. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violation of prohibitions, contained in statutes and regulations that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following instance of noncompliance.

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630



Independent Auditor's Report

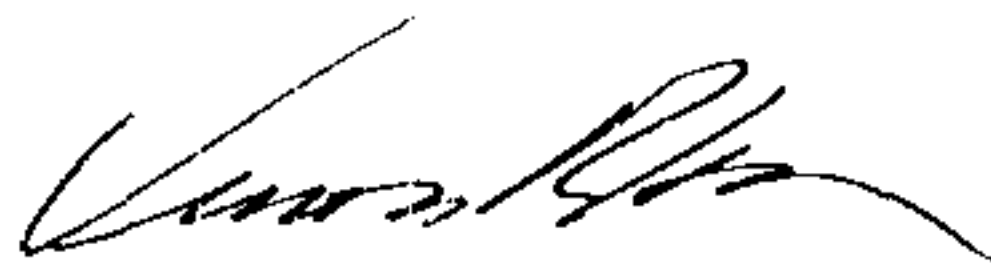
HONORABLE RICHARD W. KARAM
ALLEN PARISH ASSESSOR
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Assessor, a component unit of the Allen Parish Police Jury, as of December 31, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen 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 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 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 in the first paragraph present fairly, in all material respects, the financial position of the Allen Parish Assessor as of December 31, 1996, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated May 15, 1997 on my consideration of the Allen Parish Assessor's internal control structure and a report dated May 15, 1997 on its compliance with laws, regulations, contracts, and grants.


West Monroe, Louisiana
May 15, 1997

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

1020

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK In FILE)

**ALLEN PARISH ASSESSOR
Oberlin, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996**

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 MAY 28 1997

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

ALLEN PARISH ASSESSOR
Oberlin, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$155,331		\$155,331
Receivables	286,600		286,600
Office furnishings and equipment		\$114,483	114,483
TOTAL ASSETS	<u>\$441,931</u>	<u>\$114,483</u>	<u>\$556,414</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$1,267	NONE	\$1,267
Fund Equity:			
Investment in general fixed assets		\$114,483	114,483
Fund balance - unreserved - undesignated	440,664		440,664
Total Fund Equity	<u>440,664</u>	<u>114,483</u>	<u>555,147</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$441,931</u>	<u>\$114,483</u>	<u>\$556,414</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH ASSESSOR
Oberlin, Louisiana
Independent Auditor's Report
on Compliance, etc.
December 31, 1996

Need to File Annual Financial Statements

Finding: The assessor did not file sworn financial statements as required by state law for the year ended December 31, 1995. Louisiana Revised Statute 24:514 requires all political subdivisions to provide the Legislative Auditor with sworn annual financial statements, unless the political subdivision enters into an audit agreement and the agreement includes the period of the required financial statements. The assessor did not file the financial statements and did not enter an audit agreement for the year ended December 31, 1995.


Recommendation: The assessor should comply with Louisiana Revised Statute 24:514 and file sworn annual financial statements with the Legislative Auditor.

Management's Response: For 1997 and future years the assessor's office will have an annual audit. This will satisfy the requirements of LRS 24:513.

I considered this instance of noncompliance in forming my opinion on whether the general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated May 15, 1997 on those general purpose financial statements.

Except as described above, the results of my tests indicate that, with respect to the items tested, the Allen Parish Assessor complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to my attention that caused me to believe that the Allen Parish Assessor had not complied, in all material respects, with those provisions.

This report is intended for the information of the Allen Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
May 15, 1997