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CERTIFIED PUBLIC ACCOUNTANT

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CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

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

CONCORDIA PARISH ASSESSOR
Vidalia, 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		3
General Purpose Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	6
Notes to the Financial Statements		7
Independent Auditor's Reports Required by <i>Government Auditing Standards:</i>		
Report on Compliance With Laws, Regulations, and Contracts		17
Report on Internal Control Structure		19



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Independent Auditor's Report

HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

I have audited the general purpose financial statements of the Concordia Parish Assessor, a component unit of the Concordia 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 Concordia 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 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 Concordia Parish Assessor as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana
Independent Auditor's Report,
December 31, 1996

In accordance with *Government Auditing Standards*, I have also issued a report dated March 6, 1997 on my consideration of the Concordia Parish Assessor's internal control structure and a report dated March 6, 1997 on the assessor's compliance with laws, regulations, and contracts.

A handwritten signature in black ink, appearing to be 'V. Moseley', written in a cursive style.

West Monroe, Louisiana
March 6, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - DEFERRED COMPENSATION PLAN AGENCY FUND	...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
			GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$196,453				\$196,453
Receivables	192,551				192,551
Office furnishings and equipment			\$86,806		86,806
Deposits with Public Employee Benefits Services Corporation		\$120,057			120,057
Amount to be provided for retirement of long-term debt				\$4,174	4,174
	<u>389,004</u>	<u>120,057</u>	<u>86,806</u>	<u>4,174</u>	<u>600,041</u>
TOTAL ASSETS AND OTHER DEBITS					
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$176				\$176
Payroll withholdings payable	4,322				4,322
Capital lease payable				\$4,174	4,174
Due to plan participants		\$120,057			120,057
Total Liabilities	<u>4,498</u>	<u>120,057</u>	<u>NONE</u>	<u>4,174</u>	<u>128,729</u>
Fund Equity:					
Investment in general fixed assets			\$86,806		86,806
Fund balance - unreserved - undesignated	384,506				384,506
Total Fund Equity	<u>384,506</u>	<u>NONE</u>	<u>86,806</u>	<u>NONE</u>	<u>471,312</u>
	<u>389,004</u>	<u>120,057</u>	<u>86,806</u>	<u>4,174</u>	<u>600,041</u>
TOTAL LIABILITIES AND FUND EQUITY					

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR
Vidalia, 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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$165,000	\$176,151	\$11,151
Intergovernmental revenues:			
Federal grant - in lieu of taxes	1,900	1,944	44
State grant - state revenue sharing (net)	18,000	21,075	3,075
Fees, charges, and commissions for services	3,200	4,491	1,291
Use of money and property - interest earnings	14,500	20,291	5,791
Total revenues	202,600	223,952	21,352
EXPENDITURES			
General government - taxation:			
Current:			
Personal services and related benefits	210,000	191,764	18,236
Operating services	20,000	15,253	4,747
Materials and supplies	3,000	3,804	(804)
Travel and other charges	8,000	7,127	873
Debt service	5,215	5,215	
Capital outlay	1,500		1,500
Total expenditures	247,715	223,163	24,552
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(45,115)	789	45,904
FUND BALANCE AT BEGINNING OF YEAR	383,717	383,717	
FUND BALANCE AT END OF YEAR	\$338,602	\$384,506	\$45,904

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR
Vidalia, 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 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 her 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.

At December 31, 1996, there are 26,501 real and movable assessment listings totaling \$41,987,930 and \$25,497,200 respectively. This represents an increase of 66 assessment listings. The total assessed valuation increased by \$5,454,280.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia 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 Concordia 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;

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana
Notes to the Financial Statements (Continued)

- 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 Concordia 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.

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

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

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). 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 99 per cent of fixed assets are valued at actual historical costs based on the actual costs of like items while the remaining 1 per cent are based on estimated historical costs. No depreciation has been provided on general fixed assets.

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

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

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. Encumbrance accounting is not included in the assessor's accounting system. 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 and 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.

At December 31, 1996, the assessor has cash and cash equivalents (book balances - net of cash overdraft) totaling \$196,453 as follows:

Demand deposits	\$21,453
Time deposits	<u>175,000</u>
Total	<u>\$196,453</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 and cash equivalents (bank balances) at December 31, 1996, are secured as follows:

Bank balances	<u>\$200,762</u>
Federal deposit insurance	\$200,762
Pledged securities (uncollateralized)	<u>308,697</u>
Total	<u>\$509,459</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the assessor's name.

CONCORDIA PARISH ASSESSOR
 Vidalia, Louisiana
 Notes to the Financial Statements (Continued)

G. VACATION AND SICK LEAVE

All employees are granted ten days of noncumulative sick leave each year and from five to fifteen days of noncumulative vacation leave each year, depending on length of service. At December 31, 1996, there are no accumulated and vested benefits relating to vacation and sick leave.

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:

	1996 Assessed Valuation	Per cent of Total Assessed Valuation
Concordia Bank and Trust Company	\$317,263	0.68%
Entergy Louisiana, Inc.	218,888	0.47%
Martin Mills, Inc.	215,250	0.46%
Aluminum Company of America	207,696	0.44%
BellSouth Telecommunications	189,353	0.40%
Concordia Electric Coop, Inc.	110,084	0.24%
Bunge Corporation	89,034	0.19%
Angelena Farms	54,378	0.12%
Louisiana Central Bank	42,794	0.09%
Total	<u>\$1,444,740</u>	<u>3.08%</u>

CONCORDIA PARISH ASSESSOR
 Vidalia, Louisiana
 Notes to the Financial Statements (Continued)

3. RECEIVABLES

The General Fund receivables of \$192,551, at December 31, 1996, are as follows:

<u>Class of Receivables</u>	
Ad valorem taxes	\$168,136
Intergovernmental revenues - state grant - state revenue sharing	21,075
Fees, charges, and commissions for services	<u>3,340</u>
Total	<u>\$192,551</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in offices furnishings and equipment follows:

Balance at January 1, 1996	\$86,806
Additions	NONE
Deductions	<u>NONE</u>
Balance at December 31, 1996	<u>\$86,806</u>

5. PENSION PLAN

Substantially all employees of the Concordia 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 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.

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

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

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the Concordia Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.00 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 Concordia 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 Concordia Parish Assessor's contributions to the system for the years ending December 31, 1996, 1995, 1994, were \$8,678, \$9,618, and \$10,417, respectively, equal to the required contributions for each year.

6. POST RETIREMENT BENEFITS

The Concordia 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, 1996, the total amount of premiums paid was \$17,624, while the amount paid for retirees totaled \$4,040.

7. DEFERRED COMPENSATION PLAN

The assessor offers her employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the assessor (without being restricted to the provisions of benefits under the plan), subject only to the

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

claims of the assessor's general creditors. Participants' rights under the plan are equal to those of general creditors of the assessor in an amount equal to the fair market value of the deferred account for each participant. During 1996, employees contributed \$6,480 to the plan. At December 31, 1996, the fund value for the assessor's office totaled \$120,057.

8. CAPITAL LEASE

The assessor records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1996, the assessor has one capital lease for computer hardware and software. The lease had an original recorded amount of \$13,691. The following is a schedule of the long-term debt transactions for the year December 31, 1996, and a schedule of future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 1996:

Balance at January 1, 1996	\$8,794
Deductions	<u>(4,620)</u>
Balance at December 31, 1996	<u>\$4,174</u>
For the year ending December 31, 1997	\$4,346
Less - amount representing interest	<u>(172)</u>
Present value of net minimum lease payments	<u>\$4,174</u>

9. LITIGATION AND CLAIMS

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

**10. EXPENDITURES OF THE ASSESSOR
PAID BY THE PARISH POLICE JURY**

The Concordia 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 Concordia Parish Police Jury.

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

The following independent auditor's reports on compliance with laws, regulations, and contracts and internal control 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.



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

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HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

I have audited the general purpose financial statements of the Concordia Parish Assessor, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated March 6, 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, regulations, and contracts applicable to the Concordia Parish Assessor, is the responsibility of the 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 Concordia Parish Assessor's compliance with certain provisions of laws, regulations, and contracts. 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.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1996

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

A handwritten signature in black ink, appearing to be 'James R. ...', written in a cursive style.

West Monroe, Louisiana
March 6, 1997



Independent Auditor's Report on Internal Control Structure

HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

I have audited the general purpose financial statements of the Concordia Parish Assessor, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated March 6, 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.

The management of the Concordia 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.

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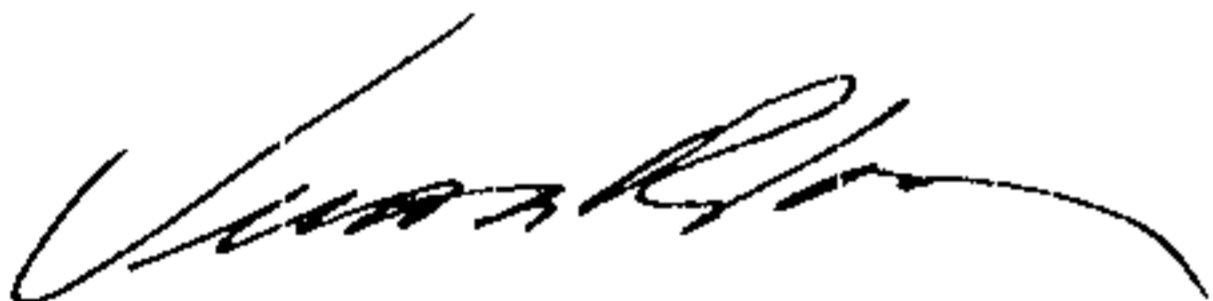
Vidalia, Louisiana

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



West Monroe, Louisiana
March 6, 1997