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WASHINGTON PARISH ASSESSOR
FRANKLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 1995

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 8-21-96

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
General Purpose Financial Statements	
Balance Sheet - All Fund Types and Account Groups, December 31, 1995	2
Governmental Fund - General Fund:	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual, Year Ended December 31, 1995	3
Notes to Financial Statements, December 31, 1995	4-11
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	12-13
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	14

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INDEPENDENT AUDITOR'S REPORT

Honorable Randy Seal
Washington Parish Assessor
Franklinton, Louisiana

I have audited the accompanying general purpose financial statements of the Washington Parish Assessor, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Washington Parish Assessor. 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 Washington Parish Assessor as of December 31, 1995 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Certified Public Accountant

Bogalusa, Louisiana
March 12, 1996

WASHINGTON PARISH ASSESSOR
FRANKLINTON, LOUISIANA

All Fund Types and Account Groups
Balance Sheet, December 31, 1995

	<u>Governmental Fund - General Fund</u>	<u>Account Group - General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 449,479	\$ -	\$ 449,479
Ad valorem taxes receivable	316,980	-	316,980
Office furnishings and equipment	<u>-</u>	<u>131,511</u>	<u>131,511</u>
Total Assets	<u>\$ 766,459</u>	<u>\$ 131,511</u>	<u>\$ 897,970</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	<u>\$ 596</u>	<u>\$ -</u>	<u>\$ 596</u>
Total Liabilities	596		596
Equity and Other Credits:			
Investment in general fixed assets	-	131,511	131,511
Fund balance - unreserved - undesignated	<u>765,863</u>	<u>-</u>	<u>765,863</u>
Total Equity and Other Credits	<u>765,863</u>	<u>131,511</u>	<u>897,374</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 766,459</u>	<u>\$ 131,511</u>	<u>\$ 897,970</u>

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

WASHINGTON PARISH ASSESSOR
FRANKLINTON, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 335,000	\$ 322,663	\$ (12,337)
Interest earnings	20,000	23,254	3,254
Other - sale of maps, etc.	<u>1,250</u>	<u>1,306</u>	<u>56</u>
Total Revenues	<u>356,250</u>	<u>347,223</u>	<u>(9,027)</u>
<u>EXPENDITURES</u>			
General Government - taxation:			
Personal services and related benefits	301,295	297,724	3,571
Operating services	30,000	29,473	527
Materials and supplies	17,000	16,301	699
Travel and automotive	6,400	6,995	(595)
Capital outlay	34,000	18,507	15,493
Intergovernmental expenditure - security system	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>393,695</u>	<u>374,000</u>	<u>19,695</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,445)	(26,777)	10,668
FUND BALANCES AT BEGINNING OF YEAR	<u>792,640</u>	<u>792,640</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 755,195</u>	<u>\$ 765,863</u>	<u>\$ 10,668</u>

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

WASHINGTON PARISH ASSESSOR
FRANKLINTON, LOUISIANA

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for efficient operation of the 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 Washington Parish Courthouse in Franklinton, Louisiana. The assessor employs nine employees including eight 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, 1995, there were 23,590 real property and movable property assessments totaling \$77,607,900 and \$19,636,650, respectively. This represents an increase of 366 assessments totaling \$2,773,450 over the prior year, caused primarily by new property being added and existing property being reassessed.

b. BASIS FOR PRESENTATION

The accompanying general purpose financial statements of the Washington Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

c. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Police Jury is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government (Washington Parish 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 Statement No. 14 established criteria for determining which component units should be considered part of the Washington 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's 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 provides significant financial support to the assessor, the assessor was determined to be a component unit of the Washington 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.

d. FUND ACCOUNTING

The assessor uses a fund (General Fund) and an account group (General Fixed Assets Account Group) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the assessor are classified as governmental funds. Governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets.

The General Fund, as provided by Louisiana Revised Statute (LSA-R.S.) 47:1906, is the principal fund of the assessor and accounts for the operation of the assessor's office. General operating expenditures are paid from this fund. Ad valorem tax revenue authorized by Act 564 of 1989 is accounted for in this fund.

e. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statement of the General Fund present increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

- (1) Revenues: Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are recognized as revenue in the year they are assessed, and generally are collected in December of the current year and January and February of the ensuing year.

WASHINGTON PARISH ASSESSOR
Franklinton, Louisiana
Notes to the Financial Statements (continued)

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

- (2) Expenditures: Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

f. BUDGETS

The Washington Parish Assessor adopts an annual budget for the General Fund on a modified accrual basis of accounting for revenue and expenditures. The original proposed budget for 1995 was made available for public inspection at the assessor's office on December 21, 1994 and adopted on December 31, 1994. Formal budget integration is employed as a management control device during the year.

The assessor reserves all authority to make changes to the budget. Budgeted amounts in the accompanying financial statements include the revised budget. There was one amendment to the original budget in 1995.

g. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

h. AD VALOREM TAXES RECEIVABLE

Ad valorem taxes receivable on the balance sheet are shown net of any estimated uncollectible amount.

i. FIXED ASSETS

Fixed assets are recorded as expenditures at the time of purchase, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. General fixed assets provided by the Police Jury are not recorded within the general fixed assets account group.

WASHINGTON PARISH ASSESSOR
 Franklinton, Louisiana
 Notes to the Financial Statements (continued)

j. COMPENSATED ABSENCES

All employees of the assessor's office earn from five to twenty days of vacation leave each year, depending on the length of service. Vacation leave must be taken during the year earned. However, upon termination or retirement, employees are paid for unused vacation leave earned during the year. All employees earn 12 days of sick leave each year. A total of 45 days of sick leave can be accumulated. All accumulated sick leave lapses upon termination. There were no accumulated and vested leave benefits required to be reported in accordance with GASB Statement No. 16 at December 31, 1995.

k. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. 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. LEVIED TAXES

The Washington Parish Assessor is authorized to levy up to 5.37 mills in ad valorem taxes. A 5.00-mill ad valorem tax was levied for the year ended December 31, 1995.

The following are the 10 principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
1. Gaylord Container Corp.	Paper mill	\$ 9,714,490	10%
2. Louisiana Power & Light	Power company	6,755,450	7%
3. South Central Bell	Telephone company	5,290,520	5%
4. Florida Gas Transmission Co.	Gas company	4,907,310	5%
5. Southern Natural Gas	Gas company	3,539,970	4%
6. WST Electric	Power company	2,680,870	3%
7. Cavenham Industries	Timber	2,124,440	2%
8. Hancock Bank	Bank	1,721,300	2%
9. Hibernia National Bank	Bank	1,596,200	2%
10. CLECO	Power company	<u>1,096,360</u>	<u>1%</u>
Total		<u>\$39,426,910</u>	<u>41%</u>

WASHINGTON PARISH ASSESSOR
Franklinton, Louisiana
Notes to the Financial Statements (continued)

The total assessed valuation for all taxpayers at December 31, 1995, was \$97,244,550. This figure was used in calculating the percentage of the "assessed valuation of each of the ten largest taxpayers" to the "total assessed valuation for all taxpayers".

3. CASH AND CASH EQUIVALENTS

At December 31, 1995, the assessor has cash and cash equivalents (book balance) totaling \$449,479 as follows:

Demand deposit	\$ 6,498
Interest-bearing demand deposits	29,745
Money market accounts	13,236
Time deposits	<u>400,000</u>
Total	<u>\$ 449,479</u>

These deposits are stated at cost. 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. At December 31, 1995 the assessor has \$432,149 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance. In addition, the assessor has \$29,745 in an account with a credit union which are fully insured by the National Credit Union Administration.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1995	\$ 114,001
Additions	18,507
Deductions	<u>(997)</u>
Balance, December 31, 1995	<u>\$ 131,511</u>

5. PENSION PLAN

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

WASHINGTON PARISH ASSESSOR
Franklinton, Louisiana
Notes to the Financial Statements (continued)

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or who retire 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 three percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 who 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.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Washington Parish Assessor is required to 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 of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Washington 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 Washington Parish Assessor's contributions to the System for the years ending December 31, 1995, 1994 and 1993, were \$11,738, \$12,331, and 12,935, respectively, equal to the required contributions for each year.

6. EXPENDITURES FOR THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the assessor's office are paid by the parish Police Jury as required by Louisiana Revised Statute 33:4713. The assessor's office is located in the

WASHINGTON PARISH ASSESSOR
Franklinton, Louisiana
Notes to the Financial Statements (continued)

Washington Parish Courthouse, and the upkeep and maintenance of the courthouse is paid by the Washington Parish Police Jury. These expenditures are not reflected in the accompanying financial statements.

7. LITIGATION

The Washington Parish Assessor was not involved in any litigation at December 31, 1995.

8. INTERGOVERNMENTAL AGREEMENT

During 1994, the Washington Parish Assessor entered into an intergovernmental agreement with the Washington Parish Police Jury and other elected officials of the parish to provide security for the main courthouse building. Under the terms of the agreement, the assessor voluntarily contributes to the project the estimated share of the costs involved. The assessor paid \$5,000 in 1995.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Randy Seal
Washington Parish Assessor
Franklinton, Louisiana

I have audited the general purpose financial statements of the Washington Parish Assessor, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1995, and have issued my report thereon dated March 12, 1996.

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 the Washington 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.

In planning and performing my audit of the general purpose financial statements of the Washington Parish Assessor, for the year ended December 31, 1995, 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.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted the following matter involving the internal control structure and its operation that I consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the Washington Parish Assessor, for the year ended December 31, 1995.

The size of the Washington Parish Assessor operations and the limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although, to employ such controls may not be cost beneficial.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
March 12, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable Randy Seal
Washington Parish Assessor
Franklinton, Louisiana

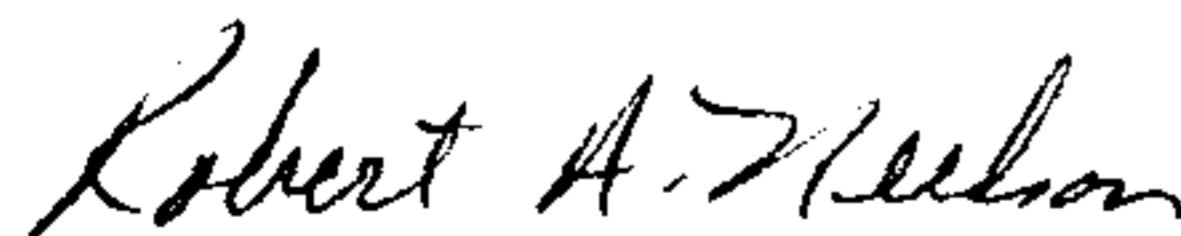
I have audited the general purpose financial statements of the Washington Parish Assessor, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1995, and have issued my report thereon dated March 12, 1996.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Washington Parish Assessor is the responsibility of the Washington Parish Assessor's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Washington Parish Assessor's compliance with certain provisions of laws, regulations, contracts, and grants. 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.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana

March 12, 1996