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INDEPENDENT AUDITOR'S REPORT

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1995

APPROVED
LEGISLATIVE AUDITOR
65-4728 PM HAS

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 2-29-96

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS WITH AUDITOR'S REPORT
FOR THE YEARS ENDED DECEMBER 31, 1998 AND 1999

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McKnight & Associates
CERTIFIED PUBLIC ACCOUNTANTS

L. Dalton McKnight, C.P.A.
Lorena R. McKnight, C.P.A.

Members
American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Weber Lee Beshotoles
Evangelical Parish Assessor
Villie Platte, Louisiana

We have audited the general purpose financial statements of the Evangelical Parish Assessor, Villie Platte, Louisiana, a component unit of the Evangelical Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of content. Those general purpose financial statements are the responsibility of the Assessor. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangelical Parish Assessor Villie Platte, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Bruce Hoops, Louisiana
June 20, 1996

EVANGELINE PARISH ASSessor
 TRIAS PLATTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 DECEMBER 31, 1999

A S S E T S

	Governmental Fund Type
	General Fund
Cash (Note 1)	\$396,336
Investments, at cost (Note 5)	238,364
Ad Valorem Tax Receivable	274,260
Tax Roll Fees	2,888
State Revenue Sharing Receivable	32,449
Compensation Due	2,858
Equipment (Note 1)	-
Total Assets	<u>\$1,346,555</u>

L I A B I L I T I E S A N D F U N D E Q U I T Y

Liabilities:	
Accounts Payable	<u>\$ 586</u>
Total Liabilities	<u>586</u>
Fund Equity:	
Investment in General Fixed Assets	
Fund Balance:	
Unreserved - Undesignated	745,229
Total Fund Equity	<u>745,229</u>
Total Liabilities and Fund Equity	<u>\$1,346,555</u>

The accompanying notes are an integral part of this statement.

Account Group	Total (Memorandum Only)	
	1995	1994
General Fixed Assets		
\$ -	\$ 190,328	\$ 143,884
-	230,364	238,384
-	274,260	259,322
	2,058	363
	33,449	34,502
	3,058	361
<u>183,785</u>	<u>183,785</u>	<u>85,500</u>
<u>183,785</u>	<u>\$ 850,328</u>	<u>\$ 766,176</u>
\$ -	\$ 584	\$ 854
-		
<u>-</u>	<u>584</u>	<u>854</u>
183,785	183,785	85,500
-	245,028	683,821
<u>183,785</u>	<u>428,724</u>	<u>769,321</u>
<u>\$183,785</u>	<u>\$ 850,328</u>	<u>\$ 766,176</u>

**EVANGELINE PARISH ASSessor
VILLE PLATE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1980 AND 1981**

REVENUES	1980	1981
Taxes - Ad valorem	\$289,195	\$279,565
State Revenue Sharing	51,278	50,389
Compensation From Districts	3,764	
Interest	6,728	5,200
Tax Roll Fees	3,933	1,466
Information Services	1,539	
	<u>356,437</u>	<u>386,929</u>
TOTAL REVENUES		
 EXPENDITURES		
General Government		
Current Operating		
Salaries		
Assessor	66,760	59,760
Deputy	78,350	72,380
Other	2,340	15,864
Insurance Benefits	43,858	48,788
Retirement Benefits	7,441	8,874
Payroll Taxes	1,022	1,880
Expense Allowance	5,076	5,876
Travel Expense	5,987	6,483
Auto Supplies	2,784	4,236
Office Supplies	2,817	2,284
Professional Services	48,821	43,125
Other Insurance	2,888	1,948
Data, Ads & Subscriptions	2,898	3,933
Equipment Expense	1,604	
Postage	1,317	662
Telephone	2,844	2,422
Capital Outlay	18,295	
	<u>602,489</u>	<u>581,571</u>
TOTAL EXPENDITURES		
Excess of revenues over expenditures	69,938	58,128
Fund Balance at beginning of year	690,821	621,882
	<u>760,766</u>	<u>680,010</u>
Fund Balance at end of year		

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH ASSessor
YULE FLATTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (LAST FUND) AND ACTUAL -
GENERAL FUND-TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - Ad valorem	\$267,199	\$265,000	2,199
State Revenue Sharing	51,279	52,500	(1,221)
Compensation from Dist	3,756	0	3,756
Interest	5,725	4,000	1,725
Information Services	2,500	1,500	1,000
Tax Roll Fees	1,833	1,833	-
TOTAL REVENUES	335,411	325,833	9,578
EXPENDITURES			
General Government			
Current Operating			
Salaries			
Assessor	50,780	50,780	-
Deputies	76,356	75,288	1,068
Other	2,340	3,388	(1,048)
Insurance Benefits	45,850	45,850	-
Retirement Benefits	7,843	7,350	593
Payroll Taxes	1,822	0	1,822
Expense Allowance	5,876	5,876	-
Travel Expense	5,967	7,800	(1,833)
Auto Supplies	2,704	3,300	(596)
Office Supplies	2,917	2,500	417
Professional Service	44,801	44,500	301
Other Insurance	2,088	2,400	(312)
Busn. Adv & Subs	2,088	2,000	888
Equipment Expense	1,804	2,000	(196)
Postage	1,817	1,200	617
Telephone	2,844	3,000	(156)
Capital Outlay	18,222	18,000	222
TOTAL EXPENDITURES	352,822	314,642	38,180
Excess of revenues over expenditures	66,818	51,191	15,627
Fund Balance at beginning	880,222	880,222	-
Fund Balance at end of year	<u>947,036</u>	<u>931,413</u>	<u>15,623</u>

The accompanying notes are an integral part of this statement.

**EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessors are elected by the voters of each parish. Orleans Parish accepted, and serve terms of four years. The assessors assess property, prepare tax rolls, and submit the rolls to the Louisiana Tax Commission as prescribed by law. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniary responsible for the actions of the deputies.

The Assessor's office is located in the Evangeline Parish Courthouse in Ville Platte, Louisiana. The Assessor employs 5 employees, including 4 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 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 are 18,187 real property and movable property assessments totaling \$117,526,850. This represents an increase of assessments totaling \$5,417,548 over the prior year.

EVANGELINE PARISH ASSessor
VIALE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASES OF PRESENTATION

The accompanying component unit financial statements of the Evangeline Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) was established to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities.

B. REPORTING ENTITY

As the governing authority of the parish, for the purposes, the Evangeline Parish Police Jury is the financial reporting entity Evangeline Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financial accountable, and (c) other organizations for which 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 Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criterion 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

EVANGELINE PARISH ASSessor
VILLIPLATE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

- 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 of one or more of the reasons stated above, the assessor was determined to be a component unit of the Evangeline Parish Police Jury, the financial reporting unit. 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 governmental unit, or the other governmental units that comprise the financial reporting entity.

C. 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 relating to certain government functions or activities.

FRANCIS P. PERRY, ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

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.

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:701, is the principal fund of the assessor and is used to account for the operations of the assessor's office. Compensation received from the various taxing bodies is accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and interest revenues are treated as "exceptible to accrual".

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

EVERGLADE PARISH ASSessor
VERMILION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

E. BUDGET PRACTICES

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund. All annual appropriations lapse at fiscal year end.

F. ENCUMBRANCE

The Everglades Parish Assessor does not use encumbrance accounting.

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 and those investments with original maturities of 90 days or less. 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. PREPAID ITEMS

The Everglades Parish Assessor's policy is to expense all items in the period purchased. This policy does not materially misstate the financial statements.

TRANSELENE PARKER ASSOCIATE
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

I. FIXED ASSETS

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund when purchased. Fixed assets are valued at historical cost and no depreciation has been provided on the general fixed assets.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

J. ACCUMULATED VACATIONS

Accumulated unpaid vacation is recorded as an expenditure in the period paid. Vacations must be taken in the period earned, therefore, no provision has been made in the financial statements.

The cost of current leave privileges, computed in accordance with GASB Codification Section 068, is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

EVANGELINE PARISH ASSessor
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future time.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	<u>1995</u>	<u>1994</u>
Balance - beginning	\$85,500	\$85,500
Additions	18,296	
Deletions		
Balance - ending	<u>103,796</u>	<u>85,500</u>
	*****	*****

EVANGELINE PARISH ASSessor
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

3. CASH AND RELATED INVESTMENTS

At December 31, 1995, the assessor has cash and cash equivalents (book balances) totaling \$434,788 as follows:

Demand Deposits	\$190,844
Time Deposits	218,284
Total	<u>434,788</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. At December 31, 1995, the assessor has \$434,788 in deposits. These deposits are secured from risk by \$200,000 of federal deposit insurance and the remainder is secured by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category #3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

4. PENSION PLAN

Substantially all employees of the Evangeline Parish Assessor's office are members of the Louisiana Assessors Retirement 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 60 after age 55 with at least 10 years of credited service or at or after age 58 with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, 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 60 after age 58 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:181, 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 year.

EVANGELINE PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The following provides certain disclosures for the assessor and the retirement system that are required by *GAAP* Codification Section 500.120:

Year Ended December 31, 1995

Evangeline Parish Assessor:	
Total current year payroll	\$120,400
Total current year covered payroll	\$127,118

	Required By Statute		Actual	
	Per Cent	Amount	Per Cent	Amount
Contributions:				
Employee	7.00%	\$ 8,573	7.00%	\$ 8,573
Employer	5.00%	7,444	5.75%	7,444
Total	<u>12.00%</u>	<u>16,017</u>	<u>12.75%</u>	<u>16,017</u>

	Actuarially Required	
	Per Cent	Amount
Contributions:		
Employee	7.00%	\$ 8,573
Employer	5.44%	6,245
Total	<u>12.44%</u>	<u>14,818</u>

Per cent of employer's actuarially required contribution to all participating employees	<u>.74</u>
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EVANGELICAL PARISH ASSESSOR
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 1995

RETIREMENT SYSTEM

Net Assets	\$62,893,264
Pension benefit obligation	<u>1597,853,424</u>
Unfunded pension benefit obligation	<u><u>1534,960,160</u></u>

The pension benefit obligation is presented as of September 30, 1995. The pension benefit obligation is a standardized measure of present value of pension benefits, adjusted for effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERB and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's September 30, 1995, comprehensive annual financial report. The Evangelical Parish Assessor does not guarantee the benefits granted by the System.

EVANGELINE PARISH ASSessor
VERMILION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

7. EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Evangeline Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 1996. Expenditures for these items are not reflected in the accompanying financial statements.

8. AD VALOREM TAXES

Ad valorem taxes are levied by October 1 at a rate of 3.85 mills and are due upon receipt of the tax bill and are delinquent if not paid before January 1 of the following year. On January 1, a tax lien attaches on property to secure the payment of all taxes, penalties, and interest ultimately imposed.

COMPLIANCE REPORT BASED ON AN AUDIT OF COMPONENT
UNIT FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of Evangeline Parish Assessor, Willie Platte, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 20, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Evangeline Parish Assessor, Willie Platte, Louisiana, is the responsibility of the Assessor's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Assessor's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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



Rayon Scoggins, Louisiana
June 20, 1996

**REPORT ON THE INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the general purpose financial statements of Evangeline Parish Assessor, Willie Pierre Lavoie, et al and for the year ended December 31, 1995, and have issued our report thereon dated June 24, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Evangeline 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 objective 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 recorded properly to permit the preparation of complete and accurate 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, projections 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 our audit of the component unit financial statements of the Evangeline Parish Assessor for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our 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.

Reportable conditions are included in the attached "Schedule of Internal Control Structure Reportable Conditions".

Our 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, we believe none of the reportable conditions described in the schedule is a material weakness.

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



Baton Rouge, Louisiana
June 20, 2006

EVANGELINE PARISH ASSOCIATION
VILLAGE PLATTE, LOUISIANA

SCHEDULE OF INTERNAL CONTROL STRUCTURE REPORTABLE CONDITION
For the Year Ended December 31, 1988

FINDING: Inadequate segregation of duties.

CONDITION: The Assessor's staff is not large enough to permit an adequate segregation of employee duties for effective internal control over the purchasing (invoice approval, processing and general ledger) and reporting (journal entry preparation, approval and recordation) cycles.

CRITERIA: The processing of purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting activities.

EFFECT: The effect is such that errors, either intentional or unintentional, in the processing of purchases and journal entries could occur and not be detected in a timely manner and in the ordinary course of operations.

CAUSE: The size of the Assessor's staff does not permit an adequate segregation of incompatible duties.

RECOMMENDATION: Due to the its size the Assessor does not have sufficient staff to establish adequate segregation of duties. Therefore, the cost associated with reducing this deficiency in the design or operation of the internal control structure may not be considered justified.

MANAGER RESPONSE: The Assessor has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at the current time.