

Richland Parish Tax Commission
State of Louisiana
Notes to the Financial Statements (Continued)

payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1990, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1990. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may receive at the ages specified above 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 Parochial Employees' Retirement System, PO Box 14619, Baton Rouge, LA 70804-4619, or by calling (504) 328-1381.

Funding Policy. Under Plan B, members are required by state statute to contribute 9.8 percent of their annual covered salary and the Commission is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 81:583, 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 Commission's contributions to the System under Plan B for the year ending June 30, 1998 was \$3,721, equal to the required contributions for the year.

5. LITIGATION AND CLAIMS

As of June 30, 1998, the Revenue Recovery Group had threatened litigation against the Richland Parish Tax Commission claiming fees in the range of \$18,888 to \$28,888 resulting from a contractual dispute. The Tax Commission intends to vigorously contest the case if a lawsuit is filed. At this time the Tax Commission and Revenue Recovery have renewed their contract and the possibility of the litigation has diminished. Also a class action suit has been brought against all tax commissioners within the state involving tax collection by the Department of Revenue and Taxation and the Department of Public Safety (formerly Motor Vehicles) on behalf of taxing authorities. It is unknown what the potential liability is in this case as of June 30, 1998. Also a case has been filed in Jefferson Parish against a number of tax commissioners in this state. This concerns vehicles stored in Jefferson Parish by South Central Bell but installed or consumed elsewhere. The case mainly involves a question of law and not liability. The taxes owed would be owed to Jefferson Parish or Jefferson Parish would owe other taxing

Richland Parish Tax Commission
State of Louisiana
Notes to the Financial Statements (Continued)

agencies throughout the state where services are consumed or used. The Commission's liability if any would be limited to \$2,000 which is the amount they had put a limit on any type of legal fees that they would owe.

Michoud Parish Tax Commission
State of Louisiana
Notes to the Financial Statements (Continued)

A Preliminary budget for the ensuing year is prepared by the Administrator prior to May 1st of each year. The budget is adopted during the Tax Commission's quarterly meeting prior to June 15th. All annual appropriations lapse at fiscal year end.

The combined statement of revenues, expenditures, and changes in fund balances - budget and actual for the governmental fund type presents comparisons of the legally adopted budget as amended with actual data on a budgetary basis. Accounting principles applied for purposes of developing data on a budgetary basis and those used to present financial statements in conformity with generally accepted accounting principles are the same and no adjustment is necessary to convert the actual GAAP data to the budgetary basis.

Expenditures were not in excess of budgeted appropriations for the General Fund.

F. ENCUMBRANCES

The Commission does not use the encumbrance system of accounting.

G. CASH

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Commission 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. FIXED ASSETS AND LONG TERM DEBT

Fixed assets of governmental funds are recorded as expenditures at the time of purchase or construction, and the related assets are capitalized (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 or estimated cost if historical cost is not available.

The Tax Commission has no long term debt at June 30, 1996.

I. COMPENSATED ABSENCE

Full-time employees of the Tax Commission are entitled to 10 working days of annual leave after completing one year of employment, and one day per month of sick leave which also may be accumulated. A maximum of five days leave time may be carried forward to January 1st of the following year. Upon resignation or retirement, employees may be compensated for up to 10 days of accumulated annual leave and up to 10 days of accumulated sick leave at the employee's current rate of pay.

J. SPECIAL COLUMN ON BALANCE SHEET

and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds of the Commission are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of long-term debt. Governmental funds include:

General Fund--the general operating fund of the Commission and accounts for all financial resources, except those required to be accounted for in other funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Commission. Fiduciary funds include:

Agency Funds--account for assets that the Commission holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and 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 of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when available and measurable.

Expenditures

Expenditures are recognized when incurred.

E. NOTES

RICHLAND PARISH TAX COMMISSION
State of Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1994

INTRODUCTION

Richland Parish Tax Commission was established by a joint agreement for the collection of sales and use taxes and other fees on April 14, 1990. The following taxing authorities, Town of Rayville, Louisiana, Town of Mangham, Louisiana, Town of DeCade, Louisiana, Richland Parish School Board, Richland Parish Law Enforcement District, and Richland Parish Police Jury, are parties to the joint agreement. The joint agreement was renewed by all parties in May, 1995. The Commission is managed by a board of commissioners composed of nine members. A chairman is elected from the nine members to serve a one year term. The board of commissioners appoints an Administrator who shall serve at the pleasure of the Board. The Board of Commissioners receives no compensation for their services.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Richland Parish Tax Commission 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.

B. REPORTING ENTITY

This report covers all of the funds and account groups of the Richland Parish Tax Commission. There are no significant additional organizations, functions or activities over which the Commission has manifestation of oversight, or for which the scope of public service or special financial arrangements may require them to be included in this report as per the criteria set forth in GASB 14.

C. FUND ACCOUNTING

The Commission 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.

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

RICHARD PARISH TAX COMMISSION
 State of Louisiana
 FIDUCIARY FUND - AGENCY FUND

STATEMENT of Changes in Assets and Liabilities
 For the Year Ended June 30, 1984

Cash		<u>\$ 2,361</u>
Cash at Beginning of Year		\$ 2,400
Add:		
Tax Collections	\$ 6,894,479	
Interest Income	<u>55</u>	6,494,554
Less:		
Remittance to Taxing Authorities		
Richard Parish School Board	2,227,508	
Richard Parish Police Jury	2,228,373	
Richard Parish Sheriff's Office	741,145	
Taxes of Delat	423,288	
Taxes of Mangham	38,825	
Taxes of Bayville	784,264	
Revenue Recovery Group	32,323	
Miscellaneous	871	
Legal Fees	<u>1,882</u>	(6,424,678)
Cash at End of Year		<u>\$ 2,361</u>

The accompanying notes are an integral part of this statement.

RICHARD PRICE TAX COMMISSION
Barrville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement C

Statement of Revenues, Expenditures, and Fund Balances
Budget (GNF Basis) and Actual
For the Year Ended June 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 80,180	\$ 84,000	\$ 14,180
Interest	-	812	812
TOTAL REVENUES	<u>80,180</u>	<u>84,812</u>	<u>3,668</u>
EXPENDITURES			
Contract Labor	-	887	(887)
Dues & Subscriptions	148	878	(730)
Employee Benefits	8,792	6,417	2,375
Insurance	1,918	1,798	120
Legal and Professional	18,600	7,888	10,712
Postage	3,300	1,878	1,422
Repairs and Maintenance	2,888	2,382	(506)
Salaries	51,928	50,008	1,912
Supplies	9,388	4,817	4,571
Tax & Licenses	153	808	(655)
Telephone	2,300	2,088	212
Training and Travel	2,500	2,200	300
Utilities	2,388	2,101	287
Capital Outlay	881	400	481
TOTAL EXPENDITURES	<u>80,180</u>	<u>81,183</u>	<u>6,983</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	3,323	3,323
FUND BALANCE AT BEGINNING OF YEAR	<u>1,488</u>	<u>1,448</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,488</u>	<u>\$ 12,771</u>	<u>\$ 13,323</u>

The accompanying notes are an integral part of this statement.

RICHARD BARRON TAX COMMISSION
 State of Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Year Ended June 30, 1998

	JUNE 30, 1998
REVENUES	
Intergovernmental	\$ 88,000
Interest	<u>512</u>
TOTAL REVENUES	<u>88,512</u>
EXPENDITURES	
Contract Labor	887
Books & Subscriptions	418
Employee Benefits	6,421
Insurance	1,758
Legal and Professional	7,308
Postage	1,870
Repairs and Maintenance	2,382
Salaries	88,008
Supplies	4,421
Tax & Licenses	825
Telephone	2,088
Training and Travel	2,000
Utilities	2,101
Capital Outlay	<u>823</u>
TOTAL EXPENDITURES	<u>113,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,124
FUND BALANCE AT BEGINNING OF YEAR	<u>3,848</u>
FUND BALANCE AT END OF YEAR	<u>27,972</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH TREASURY COMMISSION
State of Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	Governmental Fund - GENERAL FUND	Fiduciary Fund SARASO FUND	Account Group-General Fixed Assets	Total (Memorandum Only)
ASSETS				
Cash	\$ 18,884	\$ 2,362	\$	\$ 21,246
Restricted-Cash		2,362		2,362
Fixed Assets			88,752	88,752
TOTAL ASSETS	<u>\$ 18,884</u>	<u>\$ 2,362</u>	<u>\$ 88,752</u>	<u>\$ 101,998</u>
LIABILITIES AND FUND EQUITIES				
Liabilities:				
Accounts Payable	\$ 1,228	\$	\$	\$ 1,228
Payroll Taxes Payable	687			687
Accrued Payable	2,388			2,388
Retirement Payable	1,897			1,897
Due to Taxing Authorities		2,362		2,362
TOTAL LIABILITIES	<u>\$ 6,100</u>	<u>\$ 2,362</u>		<u>\$ 8,462</u>
Fund Equities:				
Investment in Fixed Assets			88,752	88,752
Fund Balance	12,774			12,774
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 18,884</u>	<u>\$ 2,362</u>	<u>\$ 88,752</u>	<u>\$ 101,998</u>

The accompanying notes are an integral part of this statement.



KAREN M. HOLLIS

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 203
811 Madeline Street
Rayville, LA 71289
Phone: (504) 735-4400

Independent Auditor's Report

BOARD OF COMMISSIONERS
RICHLAND PARISH TAX COMMISSION
State of Louisiana

I have audited the accompanying general purpose financial statements of the Richland Parish Tax Commission, State of Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Richland Parish Tax Commission, State of Louisiana 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 in the first paragraph present fairly, in all material respects, the financial position of the Richland Parish Tax Commission, State of Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Karen M Hollis

Rayville, Louisiana
October 23, 1998

NICHOLAS PARISH TAX COMMISSION
State of Louisiana

Financial Statements and
Independent Auditor's Report
As of and for the Year Ended June 30, 1998

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**RICHLAND PARISH TAX COMMISSION
STATE OF LOUISIANA**

**Financial Reports
June 30, 1958**

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the council, or chamber, and to other appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date NOV 27 1958

Karen M. Kallis, CSR
PO Box 307
603 Madeline Street
Bossier, Louisiana
504-728-6388



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

BOARD OF COMMISSIONERS
NICHOLAS PARISH TAX COMMISSION
State of Louisiana

I have audited the general purpose financial statements of the Nicholas Parish Tax Commission, State of Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 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.

Compliance with laws, regulations, contracts, and grants applicable to Nicholas Parish Tax Commission, State of Louisiana, is the responsibility of Nicholas Parish Tax Commission's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Nicholas Parish Tax Commission'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, with respect to the items tested, that are required to be reported under Government Auditing Standards.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Commission in a separate letter dated October 31, 1996.

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

Nayville, Louisiana
October 31, 1996



KAREN M. HOLLIS

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 897
601 Madeline Street
Baton Rouge, LA 70809
Phone (504) 734-6385

October 31, 1996

Board of Commissioners
Richardson Parish Tax Commission

I have compiled the general purpose financial statements of the Richardson Parish Tax Commission as of and for the year ended June 30, 1996, and have issued my reports on the financial statements dated October 31, 1996.

As a result of planning and performing the audit, certain matters have come to my attention, that are not reflected in any of the aforementioned reports, which I feel worthy of consideration by management. These matters are presented below:

Law and Regulations Compliance

1. Publishing of Minutes

During the conduct of my compliance testing, I noted that the Commission was not publishing their minutes of each meeting in the official journal of the Parish. State law requires that minutes of each meeting be published. I recommend that all future minutes be published in the official journal of the Parish.

After my discussion with management, management has decided to publish the minutes of each meeting to be in compliance with the law in the future.

For another item I noticed, the Commission has not been doing sales tax audits in parish on a regular basis and has been allowing the Revenue Recovery Group to do a large percentage of audits outside the parish. I would suggest that the Commission do more in parish audits each month to provide better use of time and money and not have a lot of slow periods during each month. Also the delinquent accounts could be audited to insure that they are paying what is actually owed and not an arbitrary assessment amount.

As always, I wish to express my appreciation to you for all the courtesy and assistance I received during this year's audit. Your past history of giving serious consideration to my findings and recommendations is a strong indication of your desire to enhance the Commission's financial management function and achieve your goals toward your successfully use the Commission's resources and assets. I hope this year's comments and recommendations will further assist you in these efforts.

Sincerely,


Karen M. Hollis, CPA

Richland Parish Tax Commission
State of Louisiana
Notes to the Financial Statements (Continued)

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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. CASH AND RESTRICTED CASH

At June 30, 1996, the district has cash and restricted cash (bank balances) totaling \$21,251 as follows:

Demand deposits	\$ 18,884
Interest-bearing demand deposits	2,367
Total	<u>\$ 21,251</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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. As June 30, 1996, the district has \$52,870 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

3. CHARGES IN FIXED ASSETS

A summary of the charges in the General Fixed Assets Account Group for the year ended June 30, 1996, is as follows:

Furniture and Equipment - 6/30/96	258,183
Additions	871
Retirements	(1,371)
Furniture and Equipment - 6/30/95	<u>257,683</u>

4. PENSION

Plan Descriptions. Substantially all employees of the Richland Parish Tax Commission are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the commission are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire on or after age 60 with at least 18 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit.

OTHER REPORTS REQUIRED BY

GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by the Government Auditing Standards, issued by the Comptroller General of the United States. The report on the internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and provides, where applicable, compliance matters that would be material to the presented financial statements.



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

BOARD OF COMMISSIONERS
RICHLAND PARISH TAX COMMISSION
State of Louisiana

I have audited the general purpose financial statements of the Richland Parish Tax Commission, State of Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 1996.

I have 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 Richland Parish Tax Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation 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 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 Richland Parish Tax Commission, State of Louisiana, for the year ended June 30, 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.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions 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 practices of management in the general purpose financial statements.

I noted, as a reportable condition, the size of the Tax Commission's operations and its 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.

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 believe none of the reportable conditions described above is a material weakness.

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

Karen M. Hollis

Rayville, Louisiana
October 31, 1998

RICHLAND PARISH TAX COMMISSION
State of LouisianaSchedule of Compensation Paid Board Members
As of and for the Year Ended June 30, 1998

The following is a list of the Board of Commissioners of the Richland Parish Tax Commission. The Board receives no compensation for their services.

Mayor Jimmy Hopson, Town of DeCade
Mayor Lann Berry, Town of Rayville
Charles Gersmeyer, Town Clerk of Rayville
Mayor Robert W. Hornell, Town of Mangrove
Kessie Adams, Superintendent of the Richland Parish Schools
Doyle McLeod, President of the Richland Parish School Board
Kessie Gillee, President of the Richland Parish Police Jury
Kessie Freeman, Secretary of the Richland Parish Police Jury
Deputy Charles McDonald, Richland Parish Sheriff Office