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ST. TAMMANY PARISH COURSER  
GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1987

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: 2/10/88

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#### INDEPENDENT AUDITOR'S REPORT

Dr. Theodore R. Brattersee, MD  
St. Tammany Parish Courser  
Covington, Louisiana

We have audited the accompanying, general-purpose financial statements of the St. Tammany Parish Courser as of December 31, 1997, and for the two years then ended as listed in the table of contents. These financial statements are the responsibility of the management of the St. Tammany Parish Courser. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and the standards for financial audits contained in Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 St. Tammany Parish Courser as of December 31, 1997, and the results of its operations and changes in fund balances for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, we have also issued a report dated May 29, 1998 on our consideration of the Courser's internal control structure and a report dated May 29, 1998 on its compliance with laws and regulations.

  
May 29, 1998

**SKARDA & SILVA, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS

**ST. TAMMANY PARISH COSSINEE  
COMBINED BALANCE SHEET  
DECEMBER 31, 2007**

	Governmental		General Fixed Assets Account Group	Total Miscellaneous Only
	General Fund	Special Fund		
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$ 14,240	\$ 19,790	\$ -	\$ 34,030
Pre receivables	4,400	-	-	4,400
Due from St. Tammany Parish Police Jury	-	400	-	400
Due from other governmental entities	49,811	2,500	-	52,311
Prepaid insurance	6,000	-	-	6,000
Property and equipment	-	-	111,500	111,500
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 85,151</b>	<b>\$ 22,690</b>	<b>\$ 111,500</b>	<b>\$ 218,331</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 8,000	\$ 3,100	\$ -	\$ 11,100
Total liabilities	8,000	3,100	-	11,100
Fund equity				
Investment in general fixed assets	-	-	111,500	111,500
Fund balance				
Unassigned	77,151	19,590	-	96,741
Total fund equity	77,151	19,590	111,500	208,241
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 85,151</b>	<b>\$ 22,690</b>	<b>\$ 111,500</b>	<b>\$ 218,331</b>

The accompanying notes are an integral part of this statement.





**IT - LOCKPORT PUBLIC WORKS**  
**COMMITTEE OF ACCOUNTS REPORTS, COMMITTEES ARE**  
**CHARGED BY THE BOARD OF SUPERVISORS GOVERNMENTAL FINANCE FIVE**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	General Fund		Police Benefits Fund		David Byrne Fund		Various Funds Subtotal	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES</b>								
Transfers from other funds	110,000	110,000	0	0	0	0	0	0
Change in reserves	11,110	11,110	0	0	0	0	0	0
Income	17	17	0	0	0	0	0	0
<b>Total revenues</b>	<u>131,127</u>	<u>131,127</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>								
Police salary	10,000	10,000	0	0	0	0	0	0
Police benefits	84,000	84,000	0	0	0	0	0	0
Operating expenses	6,700	6,700	0	0	0	0	0	0
Materials and supplies	4,700	4,700	0	0	0	0	0	0
Travel and other things	1,000	1,000	0	0	0	0	0	0
Depreciation	3,000	3,000	0	0	0	0	0	0
<b>Total expenditures</b>	<u>139,400</u>	<u>139,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-	-	-	-	-	-
Transfers to other funds	0	0	0	0	0	0	0	0
Beginning of year	0	0	0	0	0	0	0	0
<b>End of year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

## ST. TAMMANY PARISH COURSE

### NOTES TO FINANCIAL STATEMENTS

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Tammany Parish Course 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. The more significant of the governmental entity's accounting policies are described below.

##### Reporting Unit

As provided by Chapter 1 of Title 33 of the Louisiana Revised Statutes of 1950, the St. Tammany Parish Course is elected by the voters of St. Tammany Parish for a five-year term. The Course investigates all deaths, public nuisances, fire and death certificates, provides protective custody services and examines other claims for other crimes under police investigation. As detailed further in Note D, the Course and the St. Tammany Parish Police Jury entered into an intergovernmental agreement whereby the Course would provide medical services at the St. Tammany Parish Jail.

The general-purpose financial statements of the Course include all funds, assets, groups and activities that are within the oversight responsibility of the Course as an independently elected parish official. Certain units of local government, over which the Course exercises no oversight responsibility such as the Parish Police Jury, Parish School Board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from those of the Course.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Police Jury is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary governmental (police jury), (b) organizations for which the primary government is financially 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 No. 14 established criteria for determining which component units should be considered part of the St. Tammany 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:

- a) Appointing a voting majority of an organization's governing body, and the ability of the police jury to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the police jury does not appoint a voting majority but are directly dependent on the police jury.
- c) Organizations for which the reporting entity financial statements would be misleading if that of the organization is not included because of the nature or significance of the relationship.



**ST. TAMMANY PARISH COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The management of the Parish has not made a determination as to which units of local government should be considered component units of St. Tammany Parish for reporting purposes. The accompanying financials present information only on the funds administered by the Council and do not present information on the Police Jury, the general government services provided by the Police Jury, or other governmental units that comprise the financial reporting entity.

**Fund Accounting**

The Council uses fund 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. An account group, as the other fund, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not included in the fund because they do not directly affect net expendable available financial resources. Funds are organized into three major categories: governmental, proprietary, and fiduciary. Funds within each major category are grouped by fund type in the general-purpose financial statements. The funds and account groups used by the Council are as follows:

**Governmental Fund Types**

Governmental funds are those through which general governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Council's governmental fund types:

**General Fund**

The general fund is the main operating fund of the Council. This fund is used to account for all financial resources not accounted for in other funds.

**Special Revenue Fund**

The special revenue fund is used to account for the proceeds of specific revenue sources (other than assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes jail services. The St. Tammany Parish Police Jury and the Council entered into an intergovernmental agreement, renewable annually, whereby the Council would provide medical services at the St. Tammany Parish Jail (see Note-G to the financial statements).

**ST. TAMMANY PARISH COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Account Group**

An account group is used to establish accounting control and accountability for the Council's general fund assets. This account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

**General Fund Assets Account Group**

This account group is established to account for all fund assets of the Council. Capital outlays in the general fund and special revenue fund are recorded as expenditures at their book value at the time of purchase and are subsequently recorded for control purposes in the general fund assets account group.

**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. The operating statement of the fund presents income (i.e., revenues and other resources) and expenses (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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. Expenditures are recorded when the related fund liability is incurred.

Some revenues susceptible to accrual are fines due from the police jury and other governmental units, and fees charged for permits, death certificates, criminal investigations, and interest revenues. Substantially all other revenues are recorded when received.

**Budget and Budgetary Accounting**

Formal budgetary accounting is employed as a management control device during the year for the general fund and special revenue fund. Budgets are adopted for the general fund and special revenue fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended by year-end.

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Council.

**ST. TAMMANY PARISH COBORER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

Cash includes amounts in-demand deposits and certificates of deposits, if any.

Louisiana-licensed banks authorize the Coroner to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, as investment as stipulated in LSA-RS 79:3271, or any other federally insured investments or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

**Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the general fund and special revenue fund, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated historical costs where no historical records exist. Depreciated fixed assets, if any are valued at their estimated fair market value on the date recorded. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets in the general fixed assets account group are not depreciated.

**Allowance for Doubtful Receivables**

The financial statements for the Coroner contain an allowance for doubtful receivables. Uncollectible receivables (including amounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the uncollectibility of the particular receivable.

**Fund Equity**

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific use.

**Short-term Invoiced Receivable/Payable**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

**Pension Plan, Vacation, and Sick Leave Policies**

The Coroner contributes to the pension plan for its full-time employees (Plan 1). The Coroner does not have a formal vacation and sick leave policy.

**ST. TAMMANY PARISH COMMISSION**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Total Columns on Financial Statements**

The total columns on the financial statements is captioned "Money orders Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation.

**NOTE B -- STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budget**

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Commission in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings.

The budget is then legally adopted by the Commission. Budgeted amounts included in the accompanying statements are as originally adopted by the Commission as of December 30, 1995.

The accompanying combined statement of revenues, expenditures, and changes in fund balance -- actual and budget (GAAP basis) present comparisons of the legally adopted budget with actual data.

**NOTE C -- CASH AND CASH EQUIVALENTS**

At year-end, the carrying amount of the Commission's deposits was \$-0- and the bank balances were \$35,700.00. The Commission's bank was not a member of the FDIC insurance during 1995 or 1996. There were no funds invested during 1995 or 1996.

**NOTE D -- DUE FROM OTHER GOVERNMENTAL UNITS**

Included in this receivable are amounts due from other governmental units as December 31, 1995, which consisted of the following:

Jefferson Parish Commission's Office	\$ 680
City of Covington	2,580
East Baton Rouge Commission's Office	180
Berwick Parish Commission	180
Lafourche Parish Commission's Office	180
Rapides Parish Commission	300
St. Helena Parish Commission's Office	300
St. James Parish Commission's Office	300
St. Landry Parish Commission's Office	300
Livestock Parish Commission's Office	300
Washington Parish Police Jury	400
	<b>\$1,800</b>

ST. TAMMANY PARISH COMMISSION

NOTES TO FINANCIAL STATEMENTS

NOTE E -- CHANGES IN FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the two years ended December 31, 1995:

	Balance 12/31/93	Additions (Deductions)	Balance 12/31/94	Additions (Deductions)	Balance 12/31/95
Automobiles	\$ 77,000	\$ -	\$ 77,000	\$ -	\$ 77,000
Furniture and equipment	30,703	11,958	32,738	-	32,738
Leasehold improvements	1,879	-	1,879	-	1,879
	<u>\$ 99,632</u>	<u>\$ 11,958</u>	<u>\$ 111,247</u>	<u>\$ -</u>	<u>\$ 111,247</u>

NOTE F -- RELATED PARTY TRANSACTIONS

The Commission's office leases office space and certain office equipment and furniture from Dr. Beauvoir on a month-to-month basis. Rental payments aggregated \$3,500 and \$6,210 for the years ended December 31, 1995 and 1994, respectively.

NOTE G -- CONTINGENT LIABILITIES

From time to time, the Commission is involved as a defendant in court or threatened litigation, which is not covered by insurance. As December 31, 1995, there were no pending or threatened claims which, in the opinion of the Commission's legal advisors, would have a material adverse effect on the financial statements should such claims be settled in favor of the plaintiffs.

NOTE H -- INTERGOVERNMENTAL AGREEMENT

Effective March 1, 1994, the St. Tammany Parish Police Jury and the Commission entered into an intergovernmental agreement, amendable annually, whereby the Commission would provide medical services at the St. Tammany Parish Jail. The agreement requires the Police Jury to compensate the Commission a monthly amount of \$12,519 in order for the Commission to provide medical services. The Commission received payments totaling \$166,248 and \$175,008 from the Police Jury and \$15,950 and \$18,444 in "in-kind" services from St. Tammany Parish Hospital during 1995 and 1994, respectively. The Commission incurred expenditures, relating to the medical services provided, in the amount of \$100,343 and \$100,500 during 1995 and 1994, respectively. The fees related to the medical services provided at the St. Tammany Parish Jail are included in the special revenue fund of the Commission.

**ST. TAMMANY PARISH CORPORA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - PENSION PLAN**

Substantially all employees of the St. Tammany Parish Coroner are members of the Provincial Employee Retirement System of Louisiana (System), a multiple-employer (non-rolling) public employee retirement system (PERA), controlled and 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 participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week whose are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Employees who retire on or after age 58 with at least 10 years of creditable service, or on or after age 55 with at least 15 years of creditable service, or at any age with at least 30 years of creditable service are entitled to retirement benefits, 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, 1980, 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, 1980. Final average salary is the employee's average salary over the 30 consecutive or joint 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 retire 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 by state statute. The payroll for employees of the Coroner was \$281,450 and \$228,490 and payroll covered by the System was \$205,128 and \$200,241 for each of the years ended December 31, 1997 and 1996, respectively.

In addition to certain dedicated taxes that are levied to the System, which constitute major funding of the System covered employees are required by state statute to contribute 3.5% of gross salary to which the Coroner adds a 7.59% and 7.35% contribution as an employer's match for 1997 and 1996, respectively. The contributions for each of the years ended December 31, 1997 and 1996 were \$15,481 and \$16,713 of which \$10,496 and \$10,099 were contributed by employees and \$4,985 and \$6,614 were contributed by the Coroner. The actuarially required contributions for those years, using the System's actuarial funding method (Process Analyzed Age Normal Cost Method), the actuary's recommended contribution rate of 7.79% and 8.0% from all sources, (employees, employers, and dedicated taxes) and based on covered payroll, was \$21,463,733 and \$20,131,460 for 1996 and 1997, respectively. The actuarially required contribution has not been allocated to employees, employers, or to dedicated taxes, but will be determined by future action of the Louisiana Legislature. The Coroner's actuarially determined contributions for 1997 and 1996 represent .1% and .1% of the total contribution required of all participating employers.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases and step-vested 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 realized 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 PERAs and employers. The System does not make separate measurements of assets. The pension benefit obligation at December 31, 1996 for the System as a whole, determined through an actuarial valuation performed as of that date was \$812,348,030. The System's net assets available for benefits on that date (valued at market) was \$78,068,819, leaving an unfunded pension benefit obligation of \$734,279,211.

**ST. TAMMANY PARISH CORONER**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE I - PENSION PLAN, (continued)**

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 1996 comprehensive annual financial report (a separate report). The Coroner does not guarantee the benefits granted by the System.

**NOTE J - EXPENDITURES OF THE CORONER PROVIDED BY OTHER ENTITIES**

During the years ending December 31, 1997 and 1996, Shreve Memorial Hospital and St. Tammany Parish Hospital provided the Coroner with certain services and supplies. Shreve Memorial Hospital agreed to provide food to the Coroner in the amount of \$11,251 and \$18,442, respectively. St. Tammany Parish Hospital agreed to provide emergency room services for patients inpatient up to a limit of \$10,000 annually. For the years ended December 31, 1997 and 1996, services provided amounted to \$19,369 and \$17,791, respectively.

In the accompanying financial statements, the value of the services and supplies provided are reflected as income received and expenditures incurred.

**NOTE K - EXPENDITURES OF THE CORONER REQUIRED TO BE PAID BY THE PARISH POLICE JURY**

Louisiana Revised Statutes (LSA-RS) 11:1266 requires the Police Jury to provide the Coroner with all necessary or unavoidable expenditures incidental to the operation of the Coroner's office. During the years ending December 31, 1997 and 1996, the Police Jury provided funds to the Coroner in the amount of \$104,041 and \$488,595 as follows:

	1997	1996
General Fund	\$148,990	\$113,318
Special Revenue Fund	211,588	278,688
	<u>\$404,041</u>	<u>\$488,595</u>

## OTHER INDEPENDENT AUDITORS' REPORTS



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

Dr. Theobald Broussard, MD  
St. Tammany Parish Courser  
Covington, Louisiana

We have audited the general-purpose financial statements of the St. Tammany Parish Courser as of December 31, 1997, and for the two years then ended and have issued our report dated May 28, 1998.

We conducted our 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 Code. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the general-purpose financial statements of the St. Tammany Parish Courser for the two years ended December 31, 1997, 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.

Our 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 the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material to the 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the St. Tammany Parish Courser, management, the Board of Commissioners, and the Legislative Auditor of the State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the St. Tammany Parish Courser, is a matter of public record.

  
May 28, 1998

**SKARDA & SILVA, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN AUDIT OF  
THE GENERAL FUND'S FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To: The Hon. Governor, MO  
St. Tammany Parish Courser  
Covington, Louisiana

We have audited the financial statements of the St. Tammany Parish Courser as of and for the two years ended December 31, 1991, and have issued our report thereon dated May 28, 1996.

We rendered our 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 Code. These standards require that we 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 St. Tammany Parish Courser is the responsibility of the Courser's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Courser'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 herein under Government Auditing Standards.

This report is intended for the information of the St. Tammany Parish Courser, management, and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the St. Tammany Parish Courser, is a matter of public record.

  
May 28, 1996

**SKARDA & SILVA, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS