

BOSSHO PARISH FIRE DISTRICT NO. 1
Louisiana
GOVERNMENTAL FUNDS TYPE I -
GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1988

REVENUES	
All valuation taxes	\$157,200
Intergovernmental income - state funds	
State revenue sharing	6,325
Fire insurance rebate	6,567
Use of money and property - interest earnings	1,250
Other income	<u>50,805</u>
Total revenues	<u>\$191,857</u>
EXPENDITURES	
Public safety:	
Current:	
Personal services	30,740
Operating services	26,249
Materials and supplies	11,357
Travel and other	268
Debt service:	
Principal	47,564
Interest	10,044
Capital outlay	<u>67,484</u>
Total expenditures	<u>194,697</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(2,840)
FUND BALANCE AT BEGINNING OF YEAR	<u>175,668</u>
FUND BALANCE AT END OF YEAR	<u>\$172,828</u>

See accompanying notes and accountant's compilation report.

DEBOUCHE PARISH FIRE DISTRICT NO. 1
Lafayette, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1996

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS-42:1-12 (the opening meetings law).

No agendas for the meetings were published or posted as required by LSA-RS 42:1. Management was not aware of the requirement that agendas for meetings be posted. I recommended that the agendas for all meetings be posted at least 24 hours prior to each meeting as required by the referenced statute. The posted notice should also include a notice stating the date it is posted. The fire chief stated that he would post the agendas as required.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or life indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or life indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

General

12. As reported during the district's previous two audits for the two years ended December 31, 1995 and 1993, the district has not maintained general fixed asset records as required by generally accepted accounting principles and LSA-RS 24:515 (b). I recommended that the district establish and maintain the required records.

DESOUDS PARISS FIRE DISTRICT NO. 1

Lequart, Louisiana
Independent Accountant's Report on
Applying Agent Upon Procedures,
December 31, 1996

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

The district's budget for the year ended December 31, 1996, did not include estimated revenues and other sources as required by LSA-RS 28:1304. I compared the expenditures of the final budget to actual expenditures and determined that actual expenditures exceeded budgeted amounts by \$62,738 or 48%. I recommended that the district comply with the Louisiana Local Government Budget Act in the future.

Accounting and Reporting:

8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
 - (b) determine if payments were properly coded to the correct fund and general ledger account;
 - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) Four of the six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee. One of the six selected disbursements was not supported by an invoice. One of the six disbursements was made from a statement rather than an itemized invoice.
- (b) I was unable to perform this procedure because the district has not maintained a general ledger as recommended by previous audits. I recommended that the district implement the chart of accounts prescribed by the Louisiana Legislative Auditor.
- (c) Inspection of documentation supporting each of the six disbursements indicated approvals from board members. Further, the 5/22 of disbursements made were included in the district's approved budget.

DEBOYS PARISH FIRE DISTRICT NO. 1

Lebanon, Louisiana

**Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1996**

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure 3 above appeared on the list provided by management in agreed-upon procedure 2 above.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on December 6, 1995, which indicated that the budget had been adopted by the Board of Commissioners of the Deboys Parish Fire District No. 1 by votes of all in favor and none opposed. There were no amendments.



**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS
DESOLO PARISH FIRE DISTRICT NO. 1
Logansport, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and summarized below, which were agreed upon by the management of the Desoto Parish Fire District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Desoto Parish Fire District No. 1's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying *Louisiana Anticipation Quarterly*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of all disbursement journals for the year. This review disclosed one expenditure made during the period under examination for materials and supplies exceeding \$5,000. For that expenditure, I determined that only one bid was received, the documentation supporting the expenditure agreed with the bid, and the request for bids was advertised in accordance with the public bid law. No expenditures were disclosed for public works exceeding \$50,000.

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IBBOTO PARISH FIRE DISTRICT NO. 1

Lopansport, Louisiana

Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the district is notified to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as receivable to accrual.

Expenditures

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

F. BUDGET PRACTICES

A preliminary budget, prepared on the cash basis of accounting, for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted during the regular December meeting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. The district does not use encumbrance accounting in its accounting system.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. The following reconciles the excess (deficiency) of

IBIBOTO PARISH FIRE DISTRICT NO. 1
Lafayette, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1996

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Accountant's Compilation Report

BOARD OF COMMISSIONERS
DELSAUX PARISH FIRE DISTRICT NO. 1
Logansport, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Delaun Parish Fire District No. 1 as of December 31, 1996, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

A balance sheet for the general fund trust account group as of December 31, 1996 has not been presented. Generally accepted accounting principles require that all fund types and account groups be included when a combined balance sheet is presented.


West Monroe, Louisiana
May 3, 1997

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DESOUD PARISH FIRE DISTRICT NO. 1
Logansport, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1996

13. One of the six disbursements selected for testing under number 8 above was a \$115 penalty assessed by the Internal Revenue Service for late filing of form 941 for the quarter ending December 31, 1995. In addition, while performing procedure number 8, I noted two instances where payroll taxes were paid late. State withholding taxes for the first and third quarter of 1996 were not remitted until June 20, 1996 and December 20, 1996, respectively. Therefore, penalties and interest of \$33 were paid. Penalties and interest are not proper expenditures of the fire district. I recommended that the district file all taxes on time to avoid such charges.
14. While performing procedure number 8 above, I noted two payments to a business owned by a board member totaling \$269. LSA-BS 42:1813 prohibits transactions between the district and businesses owned by board members. I recommended that the district discontinue the transactions.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the DeSoto Parish Fire District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



West Monroe, Louisiana
May 5, 1997

BOSSHO PARISH FIRE DISTRICT NO. 1
Lafayette, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1986

	GOVERNMENTAL FUND TYPE - GENERAL FUND	GENERAL LONG- TERM DEBT ACCOUNT GROUP	TOTAL (MEMBERSHIP FUND ONLY)
ASSETS			
Cash	\$23,450		\$23,450
Receivables:			
Ad valorem taxes	190,545		190,545
State revenue sharing	180		180
Amount to be provided for retirement of general long-term debt		<u>22,830</u>	<u>22,830</u>
TOTAL ASSETS	<u>\$174,175</u>	<u>\$22,830</u>	<u>\$197,005</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$2,312		\$2,312
Capital lease payable		<u>22,830</u>	<u>22,830</u>
Total Liabilities	<u>2,312</u>	<u>22,830</u>	<u>25,142</u>
Fund equity - fund balance - unreserved - undesignated	<u>170,863</u>	NONE	<u>170,863</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$174,175</u>	<u>\$22,830</u>	<u>\$197,005</u>

See accompanying notes and accountant's compilation report.

MISSOURI PARISH FIRE DISTRICT NO. 1
Logansport, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance -
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE / UNFAVORABLE</u>
REVENUES			
Ad valorem taxes		\$134,000	\$134,000
Intergovernmental revenue - state funds:			
State revenue sharing		9,580	9,580
Fire insurance rebates		6,560	6,560
Use of money and property - interest earnings		1,250	1,250
Other revenues		<u>20,508</u>	<u>20,508</u>
Total revenues	<u>NONE</u>	<u>171,737</u>	<u>171,737</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services	\$38,800	30,740	7,289
Operating services	35,800	35,882	7,918
Materials and supplies	1,500	12,175	(10,675)
Travel and other		298	(298)
Debt service	50,000	58,608	(6,608)
Capital outlay	5,000	68,273	(63,273)
Total expenditures	<u>129,500</u>	<u>192,276</u>	<u>62,776</u>
EXCESS (Deficiency) OF REVENUES			
OVER EXPENDITURES	<u>(129,500)</u>	<u>(20,541)</u>	<u>108,959</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>NONE</u>	<u>43,960</u>	<u>43,960</u>
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$(129,500)</u>	<u>\$23,419</u>	<u>\$152,919</u>

See accompanying notes and accountant's compilation report.

DESOLO PARISH FIRE DISTRICT NO. 1
Lagartoport, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DeSoto Parish Fire District No. 1 was created by the DeSoto Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 on July 22, 1987. The district is governed by a five member board appointed by the police jury. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of DeSoto Parish Fire District No. 1 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

As the governing authority of the parish, for reporting purposes, the DeSoto Parish Police Jury is the financial reporting entity for DeSoto Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

IBISOYO PARISH FIRE DISTRICT NO. 1

Lopouport, Louisiana

Notes to the Financial Statements (Continued)

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 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 appoints a voting majority of the district's governing body, the district was determined to be a component unit of the Iberville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district 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.

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

IBEROLA PARISH FIRE DISTRICT NO. 1
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL
LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1996:

Long-term debt payable at January 1, 1996	\$70,794
Retirements	<u>127,561</u>
Long-term debt payable at December 31, 1996	<u>\$72,830</u>

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1996, nor is it aware of any asserted claims.

6. EXPENDITURES - BUDGET AND ACTUAL

Expenditures for the year ended December 31, 1996, exceeded budgeted expenditures by \$62,738 or 48 percent. No amendment was adopted as required by Louisiana Revised Statutes 39:1310.

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IBEROLA PARISH FIRE DISTRICT NO. 1
Lafayette, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1965

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or certified, and retained, entity receiving appropriate public officials. This report is available for public inspection in the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

release date ~~4-1-1966~~

VERNON R
COON
ACCOUNTANT

IBERGOTC PARISH FIRE DISTRICT NO. 1

Logansport, Louisiana

Notes to the Financial Statements (Continued)

2. LEVIED TAX

On January 16, 1988, voters of the district approved a 5 mill ad valorem tax to be used for operations of the district. The tax will expire with the 1997 tax roll. On October 1, 1994, voters of the district approved an additional 10 mill ad valorem tax to be used for operations of the district in lieu of the annual service charge approved by voters on January 16, 1988. This tax will expire with the 2003 tax roll. The authorized millage was levied and collected for 1996. The following are the principal taxpayers for the parish and their 1996 assessed valuation:

	1996 Assessed Valuation	Per cent of Total Assessed Valuation
International Paper Co.	\$32,766,000	27.43%
Central L.A. Electric Co.	5,340,119	4.80%
Southwestern Electric Power	3,961,379	2.98%
Dodge Hills Mining Venture	3,011,348	2.52%
South Central Bell	2,879,950	2.41%
Southern Natural Gas	1,840,900	1.54%
Louisiana Pacific	1,055,365	0.88%
Valley Electric Membership	883,900	0.74%
First National Bank, Mansfield	993,913	0.83%
Texas Eastern Transmission Corp.	821,500	0.69%
Total	<u>\$53,453,482</u>	<u>44.82%</u>

3. CAPITAL LEASIS

The district records leases under capital leases as an asset and an obligation in the accompanying financial statements. During the year ended December 31, 1996, the district completed payments under a lease entered into on June 23, 1989 requiring seven annual payments of \$23,860. At December 31, 1996, the fire district has one capital lease in effect for a fire truck. The lease, entered into on May 11, 1994, requires three annual installments of \$24,079. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments as of December 31, 1996:

1997	\$24,079
Less amount representing interest	(1,289)
Present value of net minimum lease payments	<u>\$22,790</u>

BOSSCO PARISH FIRE DISTRICT NO. 1
Lopansport, Louisiana
Notes to the Financial Statements (Continued)

revenues over expenditures as shown on the budget comparison Statement C (budget basis) is the same amount shown on Statement B (GAAP basis):

Excess (deficiency) of revenues over expenditures (Budgetary basis)	(520,541)
Adjustments:	
Receivables	20,114
Payables	<u>(2,378)</u>
Excess (deficiency) of revenues over expenditures (GAAP basis)	<u>(\$2,805)</u>

G. CASH

Under state law, the district 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 principal offices in Louisiana. As December 31, 1996, the district has cash (book balance) totaling \$23,490.

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 bank. Cash (book balance) at December 31, 1996, is \$24,461 and is fully insured by federal deposit insurance.

III. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) 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.

BOSSCO PARISH FIRE DISTRICT NO. 1

Logansport, Louisiana

Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only a governmental fund type (General Fund). The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

II. FIXED ASSETS AND LONG-TERM DEBT

The district has not maintained detailed records of its general fixed assets for the year ended December 31, 1996, consequently a balance sheet of general fixed assets is not presented in the accompanying financial statements.

Long-term debt, such as capital leases, is recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

III. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable or accrued (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. The district uses the following practices in recognizing and reporting revenues and expenditures:

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**Independent Accountant's Report on Applying
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide and the Louisiana Alternative Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.