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**MONITORING SALES AND USE TAX COMMISSION
BATON ROUGE, LOUISIANA**

**FINANCIAL REPORT
(Completed)**

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

JUNE 30, 1994

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. This 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 **NOV 20 1994**

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Code of Ethics for Public Officials and Public Employees

2. We obtained from management a listing of the immediate family members of the board members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a listing of outside business interests of the board members and employees, as well as their immediate families.
3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of those employees included in the listing obtained from management in agreed-upon procedure 13) were also included on the listing obtained from management in agreed-upon procedure 12) as immediate family members.
 - o We noted no instances of noncompliance.

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments, if any, to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures varied unfavorably from budgeted revenues or expenditures by 5% or more.
 - o Actual revenues of \$137,928 were 12.68 below budgeted revenues of \$157,814. The budget was not amended to reflect this shortfall.

Accounting and Reporting

8. We randomly selected six disbursements made during the period under examination and: (1) traced payments to supporting documentation as to proper amount and payee, (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, miscoding or unauthorized payments.

HILL, INZINA & COMPANY

ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Warehouse Sales and Use Tax Commission
Bastrop, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Warehouse Sales and Use Tax Commission, solely to assist you in evaluating the accompanying Louisiana Attention Questionnaire, dated August 1, 1996, and prepared for the year ended June 30, 1996. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we 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.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. We selected all expenditures, if any, made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).
2. Our review of the transactions registers for the period under examination revealed no individual expenditures for materials and supplies exceeding \$5,000 or individual expenditures for public works exceeding \$50,000.

WAREHOUSE SALES AND USE TAX COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND
 For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 156,116	\$ 133,623	\$ 22,493
Interest and miscellaneous	1,700	4,305	2,605
	<u>\$ 157,816</u>	<u>\$ 137,928</u>	<u>\$ 19,888</u>
Expenditures:			
Current:			
General government:			
Personnel services	\$ 109,309	\$ 90,582	\$ 18,727
Operating services	26,600	24,633	1,967
Professional services	10,425	9,937	488
Travel, education and audit	5,232	4,918	314
Capital outlay	6,000	7,820	1,820
	<u>\$ 157,516</u>	<u>\$ 136,380</u>	<u>\$ 21,136</u>
Excess of revenues over expenditures	\$ -	\$ 1,529	\$ 1,529
Fund balance - beginning	-	43,286	43,286
Fund balance - ending	<u>\$ -</u>	<u>\$ 43,815</u>	<u>\$ 43,815</u>

See Accountant's Compilation Report.

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Warehouse Sales and Use Tax Commission
Bastrop, Louisiana

We have compiled the accompanying general-purpose financial statements of Warehouse Sales and Use Tax Commission (a component unit of Morehouse Parish), as of and for the year ended June 30, 1996, in accordance with 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, equity and other credits, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

August 1, 1996

Hill, Inzina & Co.

Meetings

9. We examined evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-PS 42:1 through 42:17 (the open meetings law).
- * We noted no instances of noncompliance.

Debt

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of banks loans, bonds or like indebtedness.
- * We examined the transactions registers for the period under examination, and noted no such deposits.

Advances and Salaries

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances or gifts.
- * We noted no instances of noncompliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying Louisiana Attestation Questionnaire. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Horseman Sales and Use Tax Commission, and the Legislative Auditor 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, under state law, this report is a public record and subject to unlimited distribution.

August 1, 1996

Mill, Meyer & Co.