
INDEPENDENT AUDITORS' REPORT

ASCENSION PARISH COMMUNICATION DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1995

OFFICIAL
FBI COPY

DO NOT SEND OUT

Official Auditors
Reports from this
File and PLACE
BACK in 1996

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.

Report Date 8-14-96

P&N

Postlewhite & Netterville

is a Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS
BATON ROUGE • DONALDSONVILLE • NEW ORLEANS • ST. FRANCISVILLE
LOUISIANA



Postlethwaite & Netterville

A Professional Accounting Corporation

CERTIFIED PUBLIC ACCOUNTANTS

THIRTEENTH STREET • POST OFFICE BOX 1100 • DONALDSONVILLE, LOUISIANA 70046 • TELEPHONE (504) 473-4179 • FACSIMILE 473-4284

To the Members of the Board of Commissioners
Ascension Parish Communication District
Donaldsonville, Louisiana

We have audited the financial statements of Ascension Parish Communication District for the year ended December 31, 1995, and have issued our report thereon dated April 25, 1996. Professional standards suggest that we provide you with the following information related to our audit.

As stated in our engagement letter dated December 27, 1995, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles and government auditing standards. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of Ascension Parish Communication District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure. During the course of the performance of our audit procedures and documentation of the District's internal controls, we noted certain items that should be mentioned to management. Following is a description of these items.

Cash Receipts

- Finding:** During the course of our engagement, it was noted that on several occasions amounts paid by South Central Bell were not received or deposited timely. This was due, in part, to errors made by bank personnel. It was not detected by the Board until several months had passed. This problem has subsequently been corrected.
- Recommendation:** The Board should consider electronic deposit of all funds received from both phone companies.



Postlethwaite & Netterville

a Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

220 MEMPHIS DRIVE • POST OFFICE BOX 1198 • DONALDSONVILLE, LOUISIANA 70046 • TELEPHONE (504) 875-0700 • FAX (504) 875-0700

April 25, 1996

To the Members of the Board of Commissioners
Ascension Parish Communication District
Donaldsonville, Louisiana

We have audited the financial statements of the Ascension Parish Communication District for the year ended December 31, 1995, and have issued our report thereon dated April 25, 1996. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated December 27, 1995, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of the Ascension Parish Communication District. Such considerations were for the solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Assessor Parish Communication District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on overall compliance with such provisions.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during December 31, 1993. We noted no transactions entered into by the Assessor Parish Communication District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance of consensus.

Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. These adjustments may include those proposed by us but not accepted by the Assessor Parish Communication District that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not material to the current financial statements. We recorded several audit adjustments related to accounts receivable, capital assets, accounts payable, and reclassification. The errors appear to have been caused by interest income receivable not being accrued, capital assets not being recorded correctly, invoices not recorded in the proper fiscal period, and various misclassifications. The corrections were considered material in relation to the financial statements of the Assessor Parish Communication District taken as a whole.



Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 50, "Reports on the Application of Accounting Principles."

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Ascension Parish Communication District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

This information is intended solely for the use of the Members of the Board of Commissioners and management of the Ascension Parish Communication District and should not be used for any other purpose.

Very truly yours,

Richard A. Hildebrand



INDEPENDENT AUDITORS' REPORT

ASCENSION PARISH COMMUNICATION DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1995



TABLE OF CONTENTS

	Page
Independent Auditors' Report	1
Combined Balance Sheet - All Fund Types and Account Groups	2
Statements of Revenues, Expenditures, and Changes in Fund Balance	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	4
Notes to Financial Statements	5 - 8
Other Reports Required by "Governmental Auditing Standards"	
Independent Auditors' Report on Compliance	9
Independent Auditors' Report on Internal Control	10 - 11





Pasdelhutte & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

5000 BAYOU DRIVE • POST OFFICE BOX 100 • DONALDSONVILLE, LOUISIANA 70047 • TELEPHONE 800-675-6100 • FAX 504-833-7000

INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
Ascension Parish Communication District
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of Ascension Parish Communication District, a component unit of the Ascension Parish Council as of December 31, 1995, and for the years ended December 31, 1995 and 1994, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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 statements. We believe that our audits provide 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 Ascension Parish Communication District, as of December 31, 1995 and 1994 and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 25, 1996 on our consideration of Ascension Parish Communication District's internal control structure and a report dated April 25, 1996 on its compliance with laws and regulations.

Donaldsonville, Louisiana
April 25, 1996

ASCENSION PARISH COMMUNICATION DISTRICT
Broussardsville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1998

ASSETS

	Governmental	Account Group	Totals	
	Fund Type		(Miscellaneous Drty)	
	General Fund		1998	1998
Cash	\$ 35,761	\$ -	\$ 35,761	\$ 35,859
Certificates of Deposit	499,795	-	499,795	500,371
Commodities receivable	24,934	-	24,934	17,359
Accrued interest receivable	6,678	-	6,678	3,824
General fixed assets	-	65,138	65,138	51,813
Total assets	\$ 527,168	\$ 65,138	\$ 592,306	\$ 499,026

LIABILITIES AND FUND BALANCE

Liabilities:				
Accounts payable	\$ 1,145	\$ -	\$ 1,145	\$ 50
Total liabilities	1,145	-	1,145	50
Fund balance:				
Investment in general fixed assets	-	65,138	65,138	51,813
Unreserved - unassigned	527,043	-	527,043	488,060
Total fund balance	527,043	65,138	592,181	499,873
Total liabilities and fund balance	\$ 528,188	\$ 65,138	\$ 593,326	\$ 499,123

The accompanying notes are an integral part of this statement.



ASCENSION PARISH COMMUNICATION DISTRICT
Donaldsonville, Louisiana

STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GENERAL FUND
YEARS ENDED DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
REVENUES		
Fees and charges	\$ 215,367	\$ 205,198
Interest income	<u>39,276</u>	<u>12,675</u>
Total revenue	<u>254,643</u>	<u>217,873</u>
EXPENDITURES		
Accounting	2,980	2,258
Capital outlay	14,145	-
Contract labor	280	600
Telephones	132,489	127,507
Office supplies	24	140
Repairs and maintenance	5,577	-
Miscellaneous	-	40
Training	<u>1,708</u>	<u>-</u>
Total expenditures	<u>156,613</u>	<u>130,542</u>
Excess of revenues over expenditures	98,030	87,331
Fund balance, beginning of year	<u>448,063</u>	<u>360,732</u>
Fund balance, end of year	<u>\$ 546,093</u>	<u>\$ 448,063</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH COMMUNICATION DISTRICT
 Donaldsonville, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 1995**

	Budget	Actual	Variance Favorable (Disadvantage)
REVENUES:			
Fees and charges	\$ 214,000	\$ 215,267	\$ 1,267
Interest income	50,000	50,236	236
Total Revenue	264,000	265,503	1,503
EXPENDITURES:			
Accounting	1,800	2,500	(700)
Capital outlay	-	14,145	(14,145)
Contract labor	600	200	400
Telephone	127,500	132,458	(4,958)
Office expense	100	74	26
Miscellaneous	183	-	183
Repairs and maintenance	-	5,271	(5,271)
Training	1,000	1,708	(708)
Total Expenditures	131,183	156,612	(25,429)
Excess of revenues over expenditures	132,817	78,891	(53,926)
Fund Balance, beginning of year	448,063	448,063	-
Fund Balance, end of year	\$ 580,884	\$ 526,954	(\$ 53,930)

ASCENSION PARISH COMMUNICATIONS DISTRICT
Hammondville, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statutes 33:1101 - 1106, the Communications District was created to provide emergency communications to the residents of Ascension Parish. The District was created by the Ascension Parish Council who in turn appoints a board to manage the affairs of the District. The board appoints a Director to function as the manager. The board serves on a voluntary basis. The board serves approximately 38,000 residents and a geographic area of approximately 300 square miles. There currently are no employees and the Sheriff serves as the Director on a voluntary basis.

The accounting and reporting policies of the District conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Ascension Parish Council for financial reporting purposes. The basic criterion 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:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council 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 council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.

ASCENSION PARISH COMMUNICATION DISTRICT
Donaldsonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

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 council appoints all members to the district's Board of Commissioners, the district was determined to be a component unit of the Ascension Parish Council, 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 council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the manner by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 33:9108, which provides that a percentage of the telephone bills collected throughout the parish be transmitted to the District to defray the necessary expenditures of the district.

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fund assets account group rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

All other fixed assets used by the District are provided by the parish governing body and are accounted for in their general fixed assets account group.

There are no long-term obligations at December 31, 1995.



ASCENSION PARISH COMMUNICATION DISTRICT
Donaldsonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on telephone bills are recorded in the year earned. Interest is recorded when paid and accrued for reporting purposes.

Expenditures

Capital items are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are reported as expenditures at the time purchased.

E. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Further, it such data comparable or a consolidation.

F. Budget Practices

The proposed budgets for fiscal year 1995 were completed and made available for public inspection at the Sheriff's Office prior to December 15, 1994. A public hearing was held for suggestions and comments from taxpayers. The proposed fiscal year 1995 budgets were formally adopted by the Board after the public hearing. The budget, which included proposed expenditures and the means of financing them, for the General Fund, was published in the official journal ten days prior to the public hearings.

The budget for the General Fund was prepared on the modified accrual basis of accounting.

ASCENSION PARISH COMMUNICATION DISTRICT
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

F. Budget Variance

When actual revenues within a fund are falling to meet estimated annual budgeted revenues by five per cent or more, and/or actual expenditures are exceeding estimated budgeted expenditures by five per cent or more, the budget should be amended to reflect such changes and adopted by the District in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget.

1. Cash

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At year end, the carrying amount of the District's deposits was \$498,558 and the bank balance was \$509,585. Of the bank balance, \$149,318 was covered by federal depository insurance and \$359,795 was covered by collateral held by the pledging bank's agent in the District's name.

ASCENSION PARISH COMMUNICATION DISTRICT
Bossierette, Louisiana

NOTES TO FINANCIAL STATEMENTS

3. Changes in General Fixed Assets

A summary of Changes in General Fixed Assets follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Building Improvements	\$ 45,040	\$ -	\$ -	\$ 45,040
Equipment	<u>5,875</u>	<u>14,145</u>	<u>-</u>	<u>20,020</u>
	<u>\$ 50,915</u>	<u>\$ 14,145</u>	<u>\$ -</u>	<u>\$ 65,060</u>

4. Commitments

At its March meeting, a subcommittee of the District determined its role and responsibility regarding the enhancement or replacement of the radio communication systems. Its purpose is to coordinate the planning of a new 800 MHz radio trunking system for public service in Ascension Parish. A consultant was hired to oversee completion of the project which will include five phases. The total consulting fees are expected to be \$40,000. As of December 31, 1995, Phase I had been completed. Consulting fees for this phase amounted to \$12,000 plus cost of pocket expenses.



OTHER REPORTS REQUIRED BY "GOVERNMENT" AUDITING STANDARDS



Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS, TENN. • P.O. BOX 1100 BOX 1100 • COMMERCIAL, LOUISIANA 70004 • TELEPHONE (901) 524-4100 • FACSIMILE 901-524-4100

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

Members of the Board of Commissioners
Ascension Parish Communication District
Denochurchville, Louisiana

We have audited the general purpose financial statements of Ascension Parish Communication District, a component unit of the Ascension Parish Council, as of and for the years ended December 31, 1993 and 1994, and have issued our report thereon dated April 25, 1996.

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

Compliance with laws, regulations and contracts applicable to Ascension Parish Communication District, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following instance of noncompliance that may be material to the general purpose financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the general purpose financial statements.

Finding:

LCS 38 (1)(b) requires amendments to the general fund budget when actual expenditures exceed budgeted expenditures by five percent or more. For the year ended December 31, 1995, the general fund budget had not been amended as required.

Management's response:

We will amend our budgets when necessary in the future.

We considered this instance of noncompliance in forming our opinion on whether the Ascension Parish Communication District's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated April 25, 1996, on those general purpose financial statements.

This report is intended for the information of the Board of Commissioners, management, the Assessor Parish Council and the Legislative Auditors' Office. However, this report is a matter of public record and its distribution is not limited.

Raymond J. Thibodeau

Monroe, Louisiana
April 25, 1996





Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

2048 MONROE DRIVE • POST OFFICE BOX 1188 • DONALDSONVILLE, LOUISIANA 70048 • TELEPHONE (504) 474-1179 • FACSIMILE 474-1184

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

Members of the Board of Commissioners
Assessor's Parish Communication District
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Assessor's Parish Communication District, a component unit of the Assessor's Parish Council, as of and for the years ended December 31, 1993 and 1994, and have issued our report thereon dated April 25, 1996.

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

The management of Assessor's Parish Communication District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control 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 authorizations 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 in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Assessor's Parish Communication District for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to the limited number of accounting personnel.
Recommendation:	No action is recommended.
Management's response:	We concur with the finding.

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 accounts 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions described above are material weaknesses.

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

Robert Paul H. Albrecht

Denhamville, Louisiana
April 23, 1996