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R E P O R T  
ST. BERNARD PARISH LIBRARY  
DECEMBER 31, 2005

under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or reviewed, every 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.

Please Note 7-28-96

ST. BERNARD PARISH LIBRARY

INDEX TO REPORT

DECEMBER 31, 1995

	PAGE
INDEPENDENT AUDITOR'S REPORT.....	1
FINANCIAL STATEMENTS:	
Balance Sheet - All Fund Types and Account Group.....	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund (GAMP).....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund.....	4
Notes to Financial Statements.....	5 - 30
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT OR BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	11 - 12
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF CORPORATE UNIT OR BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	13



DOUGLASS, HIRAMANN,  
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May 15, 1996

INDEPENDENT AUDITOR'S REPORT

Board of Control  
St. Bernard Parish Library  
Chalmette, Louisiana 70043

We have audited the accompanying financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1995. Those financial statements are the responsibility of the St. Bernard Parish Library's management. 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 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 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the St. Bernard Parish Library at December 31, 1995 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 15, 1996 on our consideration of the St. Bernard Parish Library's internal control structure and a report dated May 15, 1996 on its compliance with laws and regulations.

*Douglas, Hiramann Hogan & Maier*

Receipt Acknowledged  
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By \_\_\_\_\_

ST. BERNARD PARISH LIBRARY  
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
DECEMBER 31, 1999

## ASSETS

	GOVERNMENTAL FUND TYPES	ACCOUNT GROUP GENERAL FIXED ASSET ACCOUNT GROUP	TOTAL [MEMORANDUM ONLY]
	GENERAL FUND		
Cash (Note 2)	\$ 372,500	\$ --	\$ 372,500
Certificate of deposit	300,000	--	300,000
Receivables (Note 1)			
ad valorem taxes	512,125	--	512,125
Revenue sharing	40,162	--	40,162
Land (Note 3)	--	5,800	5,800
Building (Note 3)	--	282,910	282,910
Equipment (Note 3)	--	235,960	235,960
Library books, periodicals, audio visuals and prints (Note 3)	--	1,068,115	1,068,115
<b>TOTAL ASSETS</b>	<b>\$ 1,221,617</b>	<b>\$ 1,591,995</b>	<b>\$ 2,813,612</b>

## LIABILITIES AND FUND EQUITY

## LIABILITIES:

Accounts payable	\$ 2,229	\$ --	\$ 2,229
Due to Parish Government	8,218	--	8,218
<b>Total</b>	<b>10,447</b>	<b>--</b>	<b>10,447</b>

## FUND EQUITY:

Investment in general fixed assets (Note 3)	--	1,591,995	1,591,995
Unreserved and undesignated total	1,211,370	--	1,211,370
<b>Total</b>	<b>1,211,370</b>	<b>1,591,995</b>	<b>2,813,371</b>

<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,221,617</b>	<b>\$ 1,591,995</b>	<b>\$ 2,813,612</b>
------------------------------------------	---------------------	---------------------	---------------------

See accompanying notes.

ST. BERNARD PARISH LIBRARY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - GENERAL FUND (GAAP)  
 DECEMBER 31, 1995

	GENERAL FUND (GAAP)
<b>REVENUES: (Note 1)</b>	
Taxes:	
Ad valorem	\$ 565,342
State Funds:	
State revenue sharing	74,495
fees and charges for services	12,726
Fines and forfeitures	13,987
Sale of equip and property	44,459
Other revenues	<u>8,950</u>
Total revenues	<u>709,959</u>
<b>EXPENDITURES:</b>	
Cultural and recreational	346,058
Capital outlays	<u>157,498</u>
Total expenditures	<u>503,556</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	206,403
<b>Fund balance - beginning of year</b>	<u>1,017,847</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,224,250</u>

See accompanying notes.

ST. BERNARD PARISH LIBRARY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995

	GENERAL FUND (NOB-GAAP)		VARIANCE - PROBABLE (UNRECOVERABLE)
	BUDGET	ACTUAL	
<b>REVENUES:</b>			
Taxes:			
Ad valorem	\$ 480,000	\$ 534,844	\$ 54,844
State funds:			
State revenue sharing	56,000	60,491	7,491
Fees and charges for services	18,000	12,323	(2,273)
Fines and forfeitures	8,500	11,907	3,407
Use of money and property	18,500	44,450	25,950
Other revenues	1,500	8,201	7,501
Total revenues	600,000	676,116	76,116
<b>EXPENDITURES:</b>			
Cultural and recreational	302,350	369,000	(7,000)
Capital outlays	247,850	167,498	80,352
Total expenditures	550,200	536,498	82,322
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	--	139,618	158,581
Fund balance - beginning of year - budget basis	485,518	485,518	--
<b>ADJUSTMENTS TO CONFORM WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>			
To adjust revenues and expenditures due to continuing appropriations	--	568,381	568,381
<b>FUND BALANCE - END OF YEAR (GAAP BASIS)</b>	\$ 485,518	\$ 1,053,909	\$ 724,882

See accompanying notes.

**ST. BERNARD PARISH LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The St. Bernard Parish Library was established by the parish governing authority, under the provisions of Louisiana Revised Statute 25:211. The Library provides citizens of the parish access to library materials, books, magazines, and audio visuals. The Library is governed by a Board of Control comprised of seven members in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the Board of Control serve without pay. The main library is located in Chalmette and a branch is located in St. Bernard Village.

In April of 1986, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of State and local governmental entities. In July of 1988, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council of Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revised, or superseded by subsequent GASB pronouncements.

**Reporting Entity:**

Governmental Accounting Standards Board (GASB) Statement No. 14 has established criteria for determining the governmental reporting entity and component units should be included within the reporting entity. 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 the governing board
  - a. The ability of the parish government to impose its will on that organization
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations which are fiscally dependent
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish government appoints the governing board, the Library was determined to be a component unit of the St. Bernard Parish Government, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Library and do not present information on the parish government, the general government services provided by that government unit, or the other governmental units that comprise the governmental reporting entity.

Annually, the St. Bernard Parish Government issues audited general purpose financial statements which include the activity contained in the accompanying financial statements.

ST. BERNARD PARISH LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting:

The accounts of the Library 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 or expenses, as appropriate.

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 bases applied.

The records of the library are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues:

Ad valorem taxes and the related State revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January through March of the ensuing year.

Grants are recorded when the Library is entitled to the funds.

Interest income on time deposits is recorded monthly when the interest is posted to the library's checking account.

Substantially all other revenues are recorded when received.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation leave which is not accrued.

Fixed Assets:

The fixed assets used in the governmental fund type operations of the Library are accounted for in the General Fixed Asset Account Group rather than in the General Fund. Land, building, and equipment are stated at historical cost or estimated historical cost if historical cost is not available. Library books, periodicals and audio visuals are valued using a moving average method. See



**ST. BERNARD PARISH LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)**

**Fixed Assets: (Continued)**

purchases are stated at cost and donations and deletions are valued at a new average cost after considering new purchases. No depreciation has been provided for general fixed assets. The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

**Vacation and Sick Leave:**

All full-time employees of the library earn vacation leave at varying rates depending on years of service and earn sick leave at the rate of one day per month. Vacation and sick leave can be accumulated without limitation. Upon termination or retirement, unused vacation leave of up to 20 days is paid to employees at their current rate of pay. All unused vacation leave in excess of 20 days and all unused sick leave is used in the retirement benefit computation as earned service. At December 31, 1998, the library employees had accumulated and vested \$8,880 of employee leave benefits. This amount is insignificant and not reflected in the financial statements.

**Total Column on Balance Sheet - Overview**

The total column on the balance sheet - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**Subsidiary Reporting:**

Combined statements of revenues, expenditures and changes in fund balance - budget (cash basis) and actual were prepared under control of the Library Board of Control for the year ended December 31, 1998.

The statement of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund presents comparisons of legally adopted budgets with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting timing differences in excess (deficiency) of revenues over expenditures for the year ended December 31, 1998, is presented below:

ST. BERNARD PARISH LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1985

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Budgetary Reporting: (Continued)

	<u>GENERAL FUND</u>
Excess of revenues over expenditures (budgetary basis)	\$158,500
Adjustments: To adjust revenues and expenditures due to continuing appropriations	<u>45,830</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES (GRAND BASIS)</b>	<b><u>\$204,330</u></b>

2. CASH AND CERTIFICATES OF DEPOSIT:

Cash

Deposits of the Library in the amount of \$412,049 (Cash balances) are held by one financial institution and are fully insured or collateralized as of December 31, 1985.

Certificates of Deposit

The Library made deposits in certificates of deposit during 1985. The investments are recorded at cost. The following certificates of deposit were outstanding at December 31, 1985. The cost and market value are shown below:

	<u>COST</u>	<u>MARKET</u>
Certificate of Deposit 6.15% due 9/9/96	\$ 280,000	\$ 280,000
Certificate of Deposit 6.35% due 1/17/96	100,000	100,000

The Library's deposits are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered for which the securities are held by the Library or its agent in the Library's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Library's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Library's name.

	<u>CARRYING VALUE</u>	<u>MARKET VALUE</u>	<u>CATEGORY</u>
Certificates of Deposit	\$ 380,000	\$ 380,000	1

ST. BERNARD PARISH LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1985

3. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	BALANCE JANUARY 1, 1985	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 1985
Land	\$ 5,000	\$ --	\$ --	\$ 5,000
Building	262,810	--	--	262,810
Equipment	229,280	26,720	--	256,000
Library books, periodicals, audio visuals and prints	968,287	115,890	27,262	1,056,915
<b>TOTAL</b>	<b>\$1,475,477</b>	<b>\$142,610</b>	<b>\$27,262</b>	<b>\$1,590,825</b>

4. EMPLOYEE PLAN:

The St. Bernard Parish Library contributes to the Parochial Employees' Retirement System of Louisiana (the System). The Library's payroll for employees covered by the retirement system for the year ended December 31, 1985, was \$540,804. The total payroll for the year was \$281,208.

All employees of the Library are members of the System, which is a cost-sharing, multiple employer, public employee retirement system 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 Library are members of Plan A.

As of December 31, 1985, the number of members covered under Plan A of the System on a statewide basis and its makeup could not be determined due to the unavailability of the System's comprehensive annual financial statements. However, as of December 31, 1984, there were 32,657 members covered under Plan A of the System on a statewide basis, of which 3,732 are retired beneficiaries, 4,684 are terminated and due benefits, 12,455 are active employees and 58 are DROP participants.

Under Plan A, employees who retire at or after age 65 with at least 10 years of credited service, at or after age 55 with at least 25 years of credited service or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service. However, for employees who were members of the supplemental plan only prior to 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 prior to January 1, 1980. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of credited service stated previously and do not withdraw their employee contributions may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by State statute.

ST. BERNARD PARISH LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

4. PENSION PLAN (Continued)

Contributions to the System include one-fourth of one percent of the taxes shown to be collected by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B proportionately based on the previous fiscal year salaries of the active members. State statute requires employees covered by Plan A to contribute 9.5% of their salary to the System; the Library must contribute 8.0 percent of the salary of each employee covered by Plan A as an employer match. Actual employee contributions made for the year ended December 31, 1995 were \$18,042. The Library is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The actuarially determined contribution requirement for the year ended December 31, 1995 was not available. Actual employer contributions were \$13,509. The percentage of actual employer contributions to the total employer contributions required of all participants could not be determined.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users in assessing the plan's funding status on a going-concern basis, assessing progress made in accumulating sufficient assets to pay benefits when due and making comparisons among government pension plans and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1995 for Plan A as a whole, determined through an actuarial valuation performed as of that date was unavailable for Plan A. The System's net assets available for benefits on that date were also unavailable for Plan A. However, at December 31, 1994 the pension benefit obligation for Plan A was \$881,883,596 and the System's net assets available for benefits on that date were \$597,625,384 leaving an unfunded pension benefit obligation of \$284,258,212.

A nine year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994 comprehensive annual financial report.

ST. BERNARD PARISH LIBRARY  
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT OR  
BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
FOR THE YEAR ENDED DECEMBER 31, 1995

May 15, 1996

Board of Control  
St. Bernard Parish Library  
Chalmette, Louisiana

We have audited the financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon, dated May 15, 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 financial statements are free of material misstatement.

The management of the St. Bernard Parish Library 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 structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the St. Bernard Parish Library, 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

ST. BERNARD PARISH LIBRARY  
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT OR  
BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
FOR THE YEAR ENDING DECEMBER 31, 1985

(Continued)

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 one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the component unit 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 Parish Council, Board of Control, management, and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Raylanter, Chapman, Boyer & Drake*

ST. BERNARD PARISH LIBRARY  
 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 BASED ON AN AUDIT OF COMPONENT UNIT OR OHSIC  
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS  
 FOR THE YEAR ENDED DECEMBER 31, 1995

May 15, 1996

Board of Control  
 St. Bernard Parish Library  
 Chalmette, Louisiana

We have audited the financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 15, 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. Those 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. Bernard Parish Library is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the St. Bernard Parish Library's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements 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 under Government Auditing Standards.

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

*Duplantier, Huppmann, Hogan & Mober*