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CADDO PARISH TAX ASSessor

MONROE, LOUISIANA

DECEMBER 21, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or parished, 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.

Revised Date 12-2-97

CAJODO PARISH TAX ASSessor

SHREVEPORT, LOUISIANA

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January 24, 1997

Mr. A. T. (Mike) Clingan
Cade Parish Tax Assessor
Savoyport, Louisiana

Independent Auditor's Report

We have audited the accompanying financial statements of Cade Parish Tax Assessor as of December 31, 1996, and for the year then ended. These financial statements are the responsibility of Cade Parish Tax Assessor 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. 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 financial statements referred to above present fairly, in all material respects, the financial position of Cade Parish Tax Assessor as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying other financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Cade Parish Tax Assessor. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Braden, McKinley & Ventura, L.L.P.

CADDO PARISH TAX ASSESSOR

BALANCE SHEETS-ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1998

	Governmental Fund Type Salary and Expense Fund	Fiduciary Fund Type Agency Fund
ASSETS		
Cash and cash equivalents-Note 3	15,488	-
Investments, at cost-Note 4	1,100,000	-
Investment in deferred compensation	-	434,797
Accrued interest receivable	37,970	-
Furniture, office equipment and auto-Note 5	-	-
Computer equipment-Note 5	-	-
Total assets	<u>1,212,758</u>	<u>434,797</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	4,830	-
Deferred revenues-Note 9	35,010	-
Deferred compensation payable	-	434,797
Notes payable-Note 10	<u>5,780</u>	<u>-</u>
Total liabilities	44,620	434,797
FUND EQUITY		
Investment in general fixed assets	-	-
Fund balance-carriedover and undesignated	<u>1,168,138</u>	<u>-</u>
Total fund equity	<u>1,168,138</u>	<u>-</u>
Total liabilities and fund equity	<u>1,212,758</u>	<u>434,797</u>

The accompanying notes are an integral part of these financial statements.

Account Group General Fixed Assets	Totals	
	(Monetary Only)	
	2006	2005
-	75,458	81,748
-	1,180,080	1,056,030
-	434,797	377,762
-	17,272	50,681
208,734	286,734	323,627
<u>805,808</u>	<u>685,684</u>	<u>581,582</u>
<u>812,338</u>	<u>2,455,865</u>	<u>2,351,320</u>
-	4,830	4,704
-	35,818	56,438
-	434,797	377,762
-	<u>4,788</u>	<u>-</u>
-	478,426	448,804
802,328	812,338	809,178
<u>812,338</u>	<u>1,268,131</u>	<u>1,165,222</u>
<u>812,338</u>	<u>1,580,458</u>	<u>1,318,426</u>
<u>812,338</u>	<u>2,458,882</u>	<u>2,351,320</u>

CAJON PARISH TAX ASSessor

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:

GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED DECEMBER 31, 1995

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED

DECEMBER 31, 1994

	Governmental Fund Type Salary and Expense Fund	
	1995	1994
Revenues:		
Cadastral Assessment District-Note 2	1,743,206	1,718,842
State revenue sharing-Note 9	112,289	115,178
Charges for service	68,379	58,252
Interest income	181,157	111,715
Miscellaneous	5,667	82
Total revenues	<u>2,003,748</u>	<u>2,004,097</u>
Expenditures:		
Insurance	209,063	246,839
General office expense	57,150	44,524
Professional fees	31,526	88,354
Equipment maintenance and purchases	186,247	171,709
Mapping	294	812
Postage	47,576	25,798
Education and travel	27,242	28,857
Automobiles	64,356	62,886
Office forms	17,586	11,649
Office supplies	16,882	14,700
Salaries-excess	64,209	64,208
Salaries-deputies	1,268,897	1,156,791
Salaries-other	53,378	22,483
Retirement fund expense-Note 6	63,458	87,252
Total expenditures	<u>3,378,944</u>	<u>3,270,324</u>
Excess of revenues over expenditures	62,804	73,773
Beginning fund balance	1,102,297	1,021,799
Ending fund balance	<u>1,165,101</u>	<u>1,105,572</u>

The accompanying notes are an integral part of these financial statements.

CADDO PARISH TAX ASSessor

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-GOVERNMENTAL FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 1996

	Governmental Fund Type Salary and Expense Fund		Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues:			
Cable Assessment District	1,742,286	1,788,168	(45,882)
State revenue sharing	112,209	-	112,209
Interest income	184,137	62,332	38,805
Other revenues	<u>78,946</u>	<u>176,388</u>	<u>96,342</u>
Total revenues	2,935,748	2,822,878	11,870
Direct asset transfers	1,108,297	1,108,297	-
Expenditures:			
Insurance	215,862	364,850	79,788
General office expense	57,158	68,000	10,842
Professional fees	35,318	79,250	44,032
Equipment maintenance and purchases	108,247	173,593	65,746
Mapping	294	13,390	13,096
Postage	47,378	46,354	(1,022)
Education and travel	23,240	37,425	14,183
Automobile	61,356	71,344	9,988
Office items	17,586	23,495	4,889
Office supplies	18,488	24,080	5,180
Salaries	1,397,175	1,365,728	3,447
Retirement fund expense	<u>83,458</u>	<u>80,080</u>	<u>3,378</u>
Total expenditures	2,978,944	2,137,672	841,272
Final balance:			
December 31, 1996	<u>1,188,181</u>	<u>325,362</u>	<u>862,819</u>

CADDO PARISH TAX ASSESSOR

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

Introduction

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Caddo Parish Courthouse in Shreveport, Louisiana. The assessor employs 77 employees, including 59 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission, as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

As December 31, 1996, there are 131,787 real property and movable property assessments totaling \$714,716,290 and \$273,348,120, respectively. This represents a decrease of 76 assessments with an increase totaling \$38,808,310 in value over the prior year. The decrease in the number of assessments is due primarily to accounts being combined. The increase in value of the assessments is due to the rising increase in property values, new construction, and the reassessment of all property in Caddo Parish.

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Caddo Parish Tax Assessor 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 government accounting and financial reporting principles.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Caddo Parish Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (commission), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which status 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 Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Summary of Significant Accounting Policies: (Continued)

Reporting Entity: (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the commission 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 commission.
2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.
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 assessor is fiscally dependent on the commission, the assessor was determined to be a component unit of the Cade Parish Commission, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The assessor 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the assessor which are classified as governmental funds account for the assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets.

1. Salary and Expense Fund as provided by Louisiana Revised Statute 47:1806, is the principal fund of the assessor and accounts for the operation of the assessor's office. Compensation received from the various taxing bodies prescribed by formula in Louisiana Revised Statutes 47:1802-88 is accounted for in this fund. General operating expenditures are paid from this fund.
2. The Agency Fund, which is a fiduciary fund type, accounts for assets held which are for employees who defer a portion of their compensation. Agency funds are custodial funds (assets equal liabilities); therefore, they do not involve measurement of operations. The deferred compensation plan is administered by the National Association of Counties Deferred Compensation Program, an independent entity. All assets of the plan are reported at fair market value.

1. Summary of Significant Accounting Policies: (Continued)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Salary and Expense Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the Salary and Expense Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the Salary and Expense Fund. The Salary and Expense Fund uses the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Expenditures

Expenditures are recognized when the related fund liability is incurred.

Budgets and Encumbrance Accounting

The Cade Parish Tax Assessor follows these procedures in establishing the budgetary data reflected in their financial statements:

1. The Cade Parish Tax Assessor prepares a proposed budget and holds a public hearing no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted at the public hearing.
3. All budgetary appropriations lapse at the end of each fiscal year.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor 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 their principal offices in Louisiana.

Under state law, the assessor may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the deferred compensation agency fund, which are reported at market.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Vacation and Sick Leave

The assessor has a written formal policy relating to vacation and sick leave, based on length of service. The policy does not provide for the accumulation and vesting of leave.

1. Summary of Significant Accounting Policies: (Continued)

Long-Term Obligations

Long-term obligations expected to be financed from the Salary and Expense Fund are reported in the long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the Salary and Expense Fund when due.

Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. **Local Taxes:**

The Caddo Assessment District levies a tax on the assessed valuation of all taxable property appearing on the previous year's tax roll. The millage to be assessed is determined and certified by the legislative authority by dividing the net tax roll as of January 1 of the year of implementation into the salary and expense account and salary and personal expense allowance of the assessor for the current year. The millage adopted remains in effect in subsequent years unless changed as provided by law. However, the total amount of ad valorem taxes received by the district is never less than that received by the district in the initial year.

The total taxes assessed by the Caddo Assessment District were \$1,785,165 for the year ended December 31, 1996. In 1996, \$1,709,262 in taxes and \$9,443 in interest were collected, and \$6,655 were refunded to taxpayers. Approximately 85.7% of the taxes assessed were collected for 1996 and the assessor believes that the remaining 4.3% , \$76,804 will never be collected mainly as a result of bankruptcies and protested taxes.

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Caddo Assessment District	2.79	2.79

The following are the principal taxpayers for the parish:

Taxpayer	Type of Business	1996 Assessed Valuation	Percentage of Total Assessed Valuation
Bell South	Utility-Phone	34,817,820	1.40%
Southernman Electric Power	Utility-electric	45,778,100	4.83%
General Motors	Manufacturer	17,325,879	1.76%
Noram Energy	Utility-gas	18,514,578	1.87%
Atlas Processing	Refinery	11,315,368	2.16%
Levent-Tech	Manufacturer	16,733,858	1.69%
Commercial National Bank	Bank	12,212,598	1.28%
Premier Bank	Bank	4,821,858	.51%
Total		257,808,428	14.53%

3. **Cash and Cash Equivalents:**

At December 31, 1996, the assessor has cash and cash equivalents as follows:

Commercial Interest checking	<u>70,492</u>
------------------------------	---------------

These deposits are stated at cost, which approximates market. Under state law, these deposits 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 or exceed the amount on deposit with the fiscal agent.

4. **Investments:**

The investments of all funds consisted of certificates of deposit and a schedule is presented below:

	Rate of Interest	Salary and Expense Fund
Bank One	4.60%	50,000
Bank One	4.81%	50,000
Hibernia National Bank	5.40%	100,000
Hibernia National Bank	5.25%	50,000
Hibernia National Bank	5.40%	100,000
Hibernia National Bank	5.30%	100,000
Hibernia National Bank	5.25%	50,000
Hibernia National Bank	5.45%	50,000
Hibernia National Bank	5.45%	50,000
Commercial National Bank	5.00%	50,000
Commercial National Bank	5.00%	50,000
Commercial National Bank	5.00%	100,000
Commercial National Bank	5.00%	100,000
Commercial National Bank	5.00%	50,000
Commercial National Bank	5.00%	50,000
Home Federal Savings & Loan	5.10%	100,000
Total		<u>1,100,000</u>

The investments are in the name of the Assessor and are held at Bank One. Because the certificates are in the name of the assessor and are held by the assessor or its agent, the certificates are considered insured and exempted, Category 1, in applying the credit risk of GASB Classification Section 150.104.

5. **Changes in General Fixed Assets:**

A summary of changes in general fixed assets follows:

Balance, January 1, 1995	205,179
Additions	95,195
Deductions	<u>20,080</u>
Balance, December 31, 1996	<u>280,294</u>

6. **Pension Plan:**

Substantially all employees of the Cade Parish Assessor's office are members of the Louisiana Assessors Retirement System, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

6. Retirement Plans (Continued)

All full-time employees who are under the age of 65 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, P. O. Box 1788, Shreveport, Louisiana, 71166-0778, or by calling (318) 625-4446.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish plus revenue sharing funds appropriated by the legislature. State statute requires plan members to contribute 7% of their annual covered salary to the System. As provided by Louisiana Revised Statute 11:105, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Caddo Parish Tax Assessor's contributions to the System for the years ending December 31, 1998, 1999, and 2000 were \$63,458, \$67,242, and \$73,848, respectively, equal to the required contributions for each year.

7. Other Retirement System Benefits

The Assessor pays 100% of retirees' medical and life insurance premiums and 50% of the retirees' dependent medical coverage. The eligibility requirement is that the former employee must have met the requirements of the retirement system. These requirements are at least twelve years of covered service and at least fifty-five years of age. The employer's contributions are financed on a pay-as-you-go basis. The number of participants currently eligible to receive benefits is twelve. Retirees' medical and life insurance premiums paid during 1996 were \$28,933.

8. Leases

In 1994 the Caddo Parish Tax Assessor entered into two operating lease agreements for automobiles. The two leases are for 36-month terms. During 1996, total payments under these leases were \$11,343.

The following is a schedule of future minimum rental payments required under the operating leases as of December 31, 1996:

1997

2,403

9. Deferred Income

As provided by Act 909 of 1991, the Assessor is entitled to participate in state revenue sharing funds provided to offset losses attributable to homestead exemptions. The assessor's allocation for 1996 (\$132,389) is calculated by the Caddo Parish Sheriff and Tax Collector's office, and is distributed in three equal installments during the year. The calculation of the distribution received is

9. **Deferred Revenue:** (Continued)

December, 1996, \$35,818, was based on the 1997 allocation and is, therefore, shown as deferred revenue as of December 31, 1996.

10. **Notes Payable:**

The note payable is due to Pitney Bowes for the purchase of a mailing machine with four quarterly payments of \$1,185, maturing December 30, 1997.

11. **Litigation:**

As the balance sheet date, there was pending litigation against the Assessor which involved suits seeking either refunds of taxes for prior years or reassessment of property values. As the Tax Assessor only assesses property and does not collect taxes, there should be no monetary loss to the Assessor because of this litigation.

HEARD, McILROY & VESTAL, L.L.P.

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January 24, 1997

Mr. A. T. (Mike) Clingan
Cade Parish Tax Assessor
Shreveport, Louisiana

Auditor's Report on Compliance with Laws and Regulations

We have audited the financial statements of the Cade Parish Tax Assessor as of and for the year ended December 31, 1996, and have issued our report thereon dated January 24, 1997.

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the Office of the Legislative Auditor, State of Louisiana. This resolution is not intended to limit the distribution of this report, which is a matter of public record.

Heard, McIlroy & Vestal, L.L.P.

DEARD, McELROY & VYDAL, L.L.P.

MEMBER FIDELITY & BOND

MEMBER AMERICAN INSTITUTE

OF CERTIFIED PUBLIC ACCOUNTANTS

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January 24, 1997

Mr. A. T. (Mike) Clingan
Caddo Parish Tax Assessor
Shreveport, Louisiana

Auditor's Report on Internal Control Structure

We have audited the financial statements of the Caddo Parish Tax Assessor as of and for the year ended December 31, 1996, and have issued our report thereon dated January 24, 1997.

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 Caddo Parish Tax Assessor 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 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 financial statements of the Caddo Parish Tax Assessor for the year ended December 31, 1996, 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Mr. A. T. (Milt) Clingan
Cade Parish Tax Assessor
January 24, 1997
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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 or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Office of the Legislative Auditor, State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Edward M. Clardy & Venable, LLP

CADDO PARISH TAX ASSESSOR

EMPLOYEE SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1998

NAME	NO. YEARS SERVICE	POSITION HELD	SALARY
ASSESSOR			
Albert T. Clugan	20 yrs. 10 mos.	Assessor	64,200
EXEMPT			
Leary W. Arnold	18 yrs. 10 mos.	Supervisor	48,584
Laura Robinson	8 yrs. 7 mos.	Real Estate Evaluator I	15,173
Allyce G. Bagley	19 yrs. 7 mos.	Senior Data Assistant	18,004
Christ Barbo	1 yrs. 9 mos.	Abstract Specialist I	18,058
Aracelis M. Bessard	7 yrs. 7 mos.	Abstract Specialist I	7,900
John G. Breaux	5 yrs. 8 mos.	Senior Mobile Home Assessor	18,800
Mary L. Brummer	15 yrs. 4 mos.	Payroll/Personnel Specialist	26,764
James Huggis	10 yrs. 9 mos.	Field Data Collector II	18,092
Reid S. Burk	17 yrs. 9 mos.	Receptionist/Insurance Specialist	24,608
Margaret J. Burns	1 yr. 5 mos.	Abstract Specialist I	15,673
Mary Ann Currier	9 yrs. 10 mos.	Data Assistant II	16,280
Dorothy R. Cleveland	7 yrs. 10 mos.	Supervisor	22,000
Timothy L. Cobbs	4 yrs. 5 mos.	Senior Abstract Specialist	19,750
Joseph W. Colvin	28 yrs. 10 mos.	Administrative Assistant	26,180
Stephen A. Cook, Jr.	1 yr. 8 mos.	Abstract Specialist I	17,900
Ronald L. Cox	14 yrs. 11 mos.	Senior Field Data Collector	26,720
Theresa H. Edwards	28 yrs. 11 mos.	Abstract Specialist I	16,340
Guy M. Gandy	18 yrs. 2 mos.	Field Auditor II	21,580
Narda C. Gilliam	18 yrs. 7 mos.	Real Estate Assistant I	16,408
Lyndle T. Glover	17 yrs. 4 mos.	Real Estate Evaluator I	16,440
Mattie W. Goodwin	13 yrs. 10 mos.	Office Assistant	12,284
Clairinda Gay Henderson	16 yrs. 10 mos.	Field Data Collector II	16,460
Charles R. Harrington, Jr.	10 yrs. 8 mos.	Supervisor	22,510
Jane E. Hillard	9 yrs. 10 mos.	Field Auditor II	19,004
Stacie L. Boyers	1 yr. 3 mos.	Homestead Assistant I	11,500
Leslie M. Jackson	20 yrs. 11 mos.	Supervisor	21,280
Eva Mae Johnson	7 yrs. 11 mos.	Real Estate Evaluator I	16,711
Chanda D. Johnson	1 mo.	Abstract Specialist I	927
Gregory F. Johnson	12 yrs. 3 mos.	Department Director	31,680
Anthony Q. Jones	5 yrs.	Field Auditor II	17,379
Russ Kennedy	3 yrs.	Supervisor	21,180
Sidney H. Loveland	3 yrs. 5 mos.	Field Data Collector I	17,760
Beverly I. McConnell	17 yrs. 5 mos.	Clerical Abstractor II	15,779
Vicki W. McConnell	11 yrs. 7 mos.	Senior Clerical Auditor	17,972
Julia Dorry McDonald	14 yrs. 18 mos.	Senior Homestead Assistant	30,874
Neil S. Matthews	19 yrs. 8 mos.	Chief Fiscal Officer	31,700

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1995

NAME	NO. YEARS SERVICE	POSITION HELD	SALARY
DEPUTIES (Continued)			
Joe D. Maxwell	3 yrs. 11 mos.	Field Data Collector I	19,490
Norma Moore	2 yrs. 8 mos.	Abstract Specialist I	15,700
Richard Alan Moore	18 yrs. 8 mos.	Supervisor	45,584
Carl H. Morgan	10 yrs. 2 mos.	Department Director	35,800
Anthony Nations		Field Data Collector I	19,120
Audrey B. Newlin	17 yrs. 3 mos.	Real Estate Assistant I	15,115
Shelly Ogilvie	3 yrs.	Junior Clerical Auditor	13,232
Frances L. Randolph	3 yrs.	Abstract Specialist I	16,947
Daniel B. Scott		Field Data Collector I	2,400
Bandy C. Rowland	21 yrs.	Supervisor	27,808
Constance Prichard	2 yrs.	Real Estate Evaluator I	3,128
Samuel Randle	24 yrs. 4 mos.	Field Auditor II	26,468
Kris A. Sallee	3 yrs. 11 mos.	Abstract Specialist II	19,039
Hardy L. Trer	8 yrs. 10 mos.	Supervisor	23,510
Sarah J. Tarrill	20 yrs. 11 mos.	Supervisor	21,200
Robert Thomas, Jr.	10 yrs. 10 mos.	Department Director	31,000
Paul M. Thompson	10 yrs. 5 mos.	Supervisor	1,021
Keth Edward Tubb	10 yrs. 2 mos.	Supervisor	21,440
James R. Vance, Jr.	23 yrs. 10 mos.	Department Director	36,120
Lizzie Ann Washington	18 yrs. 10 mos.	Abstract Specialist I	16,680
Garland E. Weidner	9 yrs. 5 mos.	Chief Deputy	51,000
Beth A. Thompson	1 yr. 2 mos.	Real Estate Evaluator I	15,760
Paula G. Williams	3 yrs. 3 mos.	Clerical Auditor II	10,211

EXTRA HIRE

Cindy Carey		Summer Employee	1,250
Tanako L. Ador	1 yr.	Summer Employee	1,250
Myrtle Bennett		Summer Employee	1,812
Christopher Brown		Summer Employee	1,244
Susan L. Durham	1 yr.	Summer Employee	1,808
Lisa W. Goodrich	1 yr.	Summer Employee	1,621
Nikki H. Laborn	1 yr.	Summer Employee	5,663
Mindy Y. Pope	1 yr.	Summer Employee	1,281
Lindsay Johnson		Summer Employee	1,688
Archie Loffin		Summer Employee	740
Amin Loffin		Summer Employee	751
Upanda Ivatt		Summer Employee	1,620
Heathley Waldron	1 yr.	Summer Employee	1,434
Kimberly Sexton		Summer Employee	1,510

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1996

<u>NAME</u>	<u>NO. YEARS SERVICE</u>	<u>POSITION HELD</u>	<u>SALARY</u>
<u>EXTRA HELP (Continued)</u>			
Melvin Sailer, III	7 mos.	Summer Employee	3,438
CE Bon-Thom	2 mos.	Summer Employee	1,743
Lakshmi Young	2 mos.	Summer Employee	<u>1,812</u>
Total			<u>7,993</u>