

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

(CONTINUED)

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the New Orleans Aviation Board had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the New Orleans Aviation Board, management, and the Federal Aviation Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 1957

# NEW ORLEANS AVIATION BOARD

## LAND ACQUISITION GRANT

FEDERAL AVIATION ADMINISTRATION GRANT NO. 39

NEW ORLEANS AVIATION BOARD NO. 3-22-8037-19

NOTE TO THE STATEMENT OF GRANT ACTIVITY, CONTINUED

NOTE 3 - Summary of Significant Accounting Policies, Continued

amounts of grant revenues and expenditures during the reporting period. Actual results could differ from these estimates.

NOTE 4 - Contingency:

The New Orleans Aviation Board is a recipient of the Land Acquisition Grant, Grant Number 3-22-8037-19 (FAA Grant No. 39) awarded by the Federal Aviation Administration. This grant is governed by the Federal Aviation Administration and various Federal guidelines and regulations.

The administration of this grant is under the control of the New Orleans Aviation Board and is subject to audit and/or review by the Federal Aviation Administration. Any funds found to be not properly spent in accordance with the terms, conditions, and regulations of the Federal Aviation Administration may be subject to recapture.

NOTE 5 - Project and Grant Expenditures:

Project and grant expenditures for the period March 3, 1982 to February 28, 1987 are summarized as follows:

Land acquisition	\$ 812,488
Relocation payments	102,883
Relocation expenses	48,088
Professional services	3,076
Demolition	79,883
Appraisal fees	10,788
Moving fees	34,568
Closing cost	28,238
Sub-total	1,228,968
Non-reimbursable costs	13,251
Total project expenditures	1,242,219
Less: Matching requirement and non-reimbursable costs	276,354
Major Federal financial assistance expenditures	\$965,865

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS  

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(CONTINUED)

In planning and performing our audits for the grant period March 3, 1993 through February 28, 1993, we considered the internal control structure of the New Orleans Aviation Board, in order to determine our auditing procedures for the purpose of expressing our opinions on the statement of grant activity as applicable to the Land Acquisition Grant, Grant Number 9-20-9837-19 (FAA Grant No. 19), and on its compliance with requirements applicable to its major federal financial assistance program and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the statement of grant activity in a separate report dated March 3, 1993.

The management of the New Orleans Aviation Board 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of statement of grant activity in accordance with generally accepted accounting principles, and that the federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS  
(CONTINUED)

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Internal Control Structure Categories

- |   |                              |
|---|------------------------------|
| o Cash Receipts and Accounts Receivable   | o Cash Management            |
| o Cash Disbursements and Accounts Payable | o Financial Reporting        |
| o Reverses                                | o Matching Level of Effort   |
| o Political Activity                      | o Special Requirements       |
| o Civil Rights                            | o Davis-Bacon                |
|   | o Allocable Costs/Principles |

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the period March 3, 1993 through February 26, 1997 the New Orleans Aviation Board expended 1994 in the major federal financial assistance programs under the Land Acquisition Grant, Grant Number 1-22-0437-19 (FRA Grant No. 39).

We performed tests of controls, as required by OMB Circular A-119, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned federal financial assistance program which is identified in the accompanying statement of grant activity. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

## NEW ORLEANS AVIATION BOARD

### LAND ACQUISITION GRANT

FEDERAL AVIATION ADMINISTRATION GRANT NO. 50

NEW ORLEANS AVIATION BOARD NO. 3-22-2007-19

NOTES TO THE STATEMENT OF GRANT ACTIVITY, CONTINUED

#### NOTE 3 - Summary of Significant Accounting Policies, Continued

##### Method of Accounting, Continued

The basis of the accounting presentation of the statement of grant activity are as follows:

- Accrued revenues are grant funds due to the New Orleans Aviation Board as of the date of the statement of grant activity.
- Other adjustments represent charges made by the New Orleans Aviation Board to total grant related expenditures and revenues for items such as non-participating costs and costs in excess of allowable reimbursable items.
- Grant revenues received are grant receipts recognized based upon expenditures incurred. That is, monies must be expended on the specific project before any amounts will be reimbursed to the New Orleans Aviation Board.
- Matching revenue represents the New Orleans Aviation Board's share of project costs as prescribed by the grant agreement. The prescribed rate is twenty percent (20%) of eligible grant costs and one hundred percent (100%) of all ineligible grant costs.
- Grant expenditures are generally recognized under the accrual basis of accounting when the related liability is incurred, if measurable.

##### Accounting Estimates

The preparation of the statement of grant activity in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported

**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-0027-79 (FAA Grant No. 19) for the period March 3, 1993 through February 28, 1997 and have issued our report thereon dated March 5, 1997. We have also audited the compliance of the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-0027-79 (FAA Grant No. 19) with requirements applicable to major federal financial assistance programs and have issued our report thereon dated March 5, 1997. The statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0027-79 (FAA Grant Number 19).

We conducted our audits in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) circular A-129, Audits of State and Local Governments. These standards and OMB circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the statement of grant activity is free of material misstatement and about whether the New Orleans Aviation Board complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS  

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*(CONTINUED)*

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 noncompliance with laws and regulations that would be material to a Federal financial assistance program 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 operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the New Orleans Aviation Board, management, and the Federal Aviation Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 1957

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF THE STATEMENT  
OF GRANT ACTIVITY PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-0037-39 (FAA Grant No. 39) for the period March 3, 1993 through February 28, 1997 and have issued our report thereon dated March 5, 1997. The statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0037-39 (FAA Grant Number 39).

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 statement of grant activity for the New Orleans Aviation Board's Grant Number 3-22-0037-39 (FAA Grant No. 39) is free of material misstatement.

The management of the New Orleans Aviation Board 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



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASPECT OF THE STATEMENT  
OF GRANT ACTIVITY PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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(CONTINUED)

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 the statement of grant activity for the New Orleans Aviation Board's Grant Number 1-22-0037-39 (FAA Grant No. 19) 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 statement of grant activity for Grant Number 1-22-0037-39 of the New Orleans Aviation Board for the period March 3, 1991 through February 28, 1997, 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 statement of grant activity for Grant Number 1-22-0037-39 and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**& Tervalon**

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Land Acquisition grant, Grant Number 3-22-0037-30 (FAA Grant No. 30) for the period March 3, 1993 through February 28, 1997 and have issued our report thereon dated March 5, 1997. The statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0037-30 (FAA Grant Number 30).

We have applied procedures to test the New Orleans Aviation Board's compliance with the following requirements applicable to the Land Acquisition Grant, Grant Number 3-22-0037-30 (FAA Grant No. 30) for the period March 3, 1993 through February 28, 1997:

**General Requirements**

- |   |                                   |
|---|-----------------------------------|
| • Political Activity                                  | • Financial Reports               |
| • Civil Rights  | • Allowable Costs/Cost Principles |
| • Relocation Assistance and Real Property Acquisition | • Cash Management                 |
| • Davis-Bacon Act                                     | • Drug Free Workplace Act         |
|   | • Administrative Requirements     |

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the New Orleans Aviation Board's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF  
STATEMENT OF GRANT ACTIVITY PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Lead Acquisition Grant, Grant Number 3-22-0037-39 (FAA Grant No. 39) for the period March 3, 1993 through February 28, 1997 and have issued our report thereon dated March 5, 1997. The statement of grant activity presents only the activities of the Lead Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0037-39 (FAA Grant Number 39).

We conducted our audit in accordance with generally accepted auditing standards, 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 statement of grant activity is free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the New Orleans Aviation Board, is the responsibility of the management of the New Orleans Aviation Board. As part of obtaining reasonable assurance about whether the statement of grant activity is free of material misstatement, we performed tests of the New Orleans Aviation Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF  
STATEMENT OF GRANT ACTIVITY PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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(CONTINUED)

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

This report is intended for the information of the New Orleans Aviation Board, management, and the Federal Aviation Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 8, 1997

**& Tervalon**

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To The Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-8837-18 (FAA Grant No. 18) for the period March 3, 1993 through February 28, 1997 and have issued our report thereon dated March 3, 1997. The statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-8837-19 (FAA Grant Number 19).

We have also audited the New Orleans Aviation Board's compliance with the requirements governing types of services allowed or disallowed; eligibility; matching; level of effort; or cost-sharing; reporting; claims for advances and reimbursements; and accruals claimed or used for matching that are applicable to the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-8837-19 (FAA Grant No. 19) which is identified in the statement of grant activity for the period March 3, 1993 through February 28, 1997. The management of the New Orleans Aviation Board is responsible for the New Orleans Aviation Board's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the provisions of the Airport Improvement Program (AIP) Handbook issued by the Federal Aviation Administration. These standards, OMB Circular A-128 and the provisions of the Federal Aviation Administration Handbook require that we plan and perform the audit to obtain reasonable assurance

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

(CONTINUED)

about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about New Orleans Aviation Board's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the New Orleans Aviation Board, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to the New Orleans Aviation Board's Land Acquisition Grant, Grant Number 3-22-2007-20 (FAA Grant No. 20) for the period March 3, 1993 through February 28, 1997.

This report is intended for the information of the New Orleans Aviation Board, management, and the Federal Aviation Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 1997

**NEW ORLEANS AVIATION BOARD**  
LAND ACQUISITION GRANT  
FEDERAL AVIATION ADMINISTRATION GRANT 19  
NEW ORLEANS AVIATION BOARD NO. 3-22-0037-19

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**EXIT CONFERENCE**

An exit conference was held at the New Orleans Aviation Board to discuss the audit report. This exit conference was attended by:

**NEW ORLEANS AVIATION BOARD**

- |                       |                              |
|-----------------------|------------------------------|
| 1. Ms. Cheryl Chinnon | -- Airport Financial Manager |
| 2. Mr. William Frazee | -- Senior Accountant         |
| 3. Ms. Barbara Wade   | -- Relocation Supervisor     |

**BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS**

- |                                |                 |
|--------------------------------|-----------------|
| 1. Mr. Edward A. Tourison, Jr. | -- Manager      |
| 2. Mr. Sean H. Bruno           | -- Audit Senior |

This report is intended for the information of the New Orleans Aviation Board, management, and the Federal Aviation Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bruno & Tervalon*  
**BRUNO & TERVALON**  
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 1997

## NEW ORLEANS AVIATION BOARD

### LAND ACQUISITION GRANT

FEDERAL AVIATION ADMINISTRATION GRANT NO. 39  
NEW ORLEANS AVIATION BOARD NO. 3-22-0037-39  
NOTES TO THE STATEMENT OF GRANT ACTIVITY

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#### NOTE 1 - Purpose of the Statement of Grant Activity:

The statement of grant activity has been prepared for the purpose of complying with the terms and conditions of the Federal Aviation Administration (FAA) Land Acquisition Grant Number 3-22-0037-39 (FAA Grant Number 39). The statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0037-39 (FAA Grant Number 39).

#### NOTE 2 - Executive Entity:

The New Orleans Aviation Board, (NOAB) is the governing body and administrator of the New Orleans International Airport. The NOAB applied for and oversees the funding and construction of Airport Improvement Projects. One such project is the Land Acquisition Grant.

On March 1, 1993, the New Orleans Aviation Board accepted a Federal Aviation Administration (FAA) Land Acquisition Grant. The terms of this agreement obligated the FAA to pay 80% of the allowable cost incurred in the purchase of land, relocation of residents, and the removal of obstructions located on the purchased property. The maximum obligation of the FAA under this grant agreement was \$2,150,000.

All costs under this grant are included in this statement, including the final program billing for the audit.

#### NOTE 3 - Summary of Significant Accounting Policies:

##### Method of Accounting

The accounting policies of the NOAB conform to generally accepted accounting principles as applicable to governmental units.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF THE STATEMENT  
OF GRANT ACTIVITY PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

(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 Accountant. 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 statement of grant activity for Grant Number 3-32-0837-38 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 New Orleans Aviation Board, management, and the Federal Aviation Administration. However, this report is a matter of public record and its distribution is not limited.

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 1987

INDEPENDENT AUDITORS' REPORT  
(CONTINUED)

To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana  
Page 2

As described in NOTE 3, the statement of grant activity presents only the activities of the Land Acquisition Grant, New Orleans Aviation Board's Grant Number 3-22-0019-38 (FPA Grant Number 38) and is not intended to present fairly the financial position of the New Orleans Aviation Board, and the results of its operations and cash flows in conformity with generally accepted accounting principles.

In our opinion, the statement of grant activity presents fairly in all material respects, the grant activity of the New Orleans Aviation Board's Land Acquisition Grant for the period March 3, 1993 through February 28, 1997, in conformity with generally accepted accounting principles.

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

March 3, 1997

**& Tervalon**

BRUNO & TERVALON, CPAs  
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NEW ORLEANS, LOUISIANA 70119

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of the  
New Orleans Aviation Board  
New Orleans, Louisiana

We have audited the statement of grant activity for the New Orleans Aviation Board's Grant Number 3-22-6007-10 (FAA Grant Number 10) for the period March 1, 1993 through February 28, 1997. The statement of grant activity is the responsibility of the management of the New Orleans Aviation Board. Our responsibility is to express an opinion on the statement of grant activity based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards - Standards for Audits of Governmental Organizations, Programs, Activities and Functions, issued by the United States Comptroller General, and the Office of Management and Budget's (OMB) Circular A-133, Audits of State and Local Governments. These standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the statement of grant activity is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of grant activity. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement of grant activity. We believe that our audit provides a reasonable basis for our opinion.

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DATE in 133)

NEW ORLEANS AVIATION BOARD  
FEDERAL AVIATION ADMINISTRATION (FAA)  
LAND ACQUISITION GRANT  
PROJECT NO. 7-22-0037-39

PROJECT 03  
157-1-100000000  
91 030 - A - 1010 23

FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT

FOR THE PERIOD  
MARCH 3, 1993 THROUGH FEBRUARY 28, 1997

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.

**Bruno  
& Tervalon**

CERTIFIED PUBLIC ACCOUNTANTS

Release Date 03/04/97

NEW CHANNEL SERVICE BOARD  
 LABOR AGREEMENT CASE  
 FEDERAL LABOR RELATIONS BOARD NO. 19  
 COMPLAINT OF GMAF ACTIVITY  
 FOR THE PERIOD FROM 1, 1981 THROUGH FEBRUARY 28, 1982

EMPLOYEE	CUBA		CUBA		CUBA		CUBA		CUBA		CUBA		CUBA	
	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS	CLASS
20-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28	1-12-82-28

General Services Administration -  
 Beef Population