

**STATE POLICE SERVICE
 MISSISSIPPI
 FINANCIAL STATEMENT
 DECEMBER 31, 1998**

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INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Honorable Carroll Hinesy
Sabine Parish Assessor
421 Courthouse
Merry, Louisiana 71057

We have audited the accompanying financial statements of the Sabine Parish Assessor, Merry, Louisiana, a component unit of the Sabine Parish Police Jury, Merry, Louisiana, as of and for the year ended December 31, 1990, as listed in the Table of Contents. These financial statements are the responsibility of the Assessor'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 Sabine Parish Assessor, Merry, Louisiana, as of December 31, 1990, 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 component unit financial statements taken as a whole. The accompanying financial information listed as "schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Sabine Parish Assessor, Merry, Louisiana. The information in these schedules 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.

Honorable Carroll Eliery
Lafayette Parish Assessor
Page 2

In accordance with Environmental Auditing standards, we have also issued a report dated March 10, 1987, on our verification of the Lafayette Parish Assessor's internal control structure and a report dated March 10, 1987, on its compliance with laws and regulations.

WUMER, JACKSON & STINE
Baton Rouge, Louisiana
March 10, 1987

COMPONENT UNIT FINANCIAL STATEMENTS

GRAINE TRAIL ASSOCIATE
 BANK, LOUISIANA
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2008

ASSETS	GOVERNMENTAL				TOTAL INFORMATION ONLY
	FUND TYPE	ACCOUNT GROUPS			
		GENERAL FUND	FIXED ASSETS	GENERAL LONG-TERM DEBT	
Cost and cash equivalents	\$ 327,211	\$ 0	\$ 0	\$ 0	\$ 327,211
Receivables					
Advances from	187,240	0	0	0	187,240
Tax refunds	551	0	0	0	551
Prepaid expenses	1,800	0	0	0	1,800
Office furnishings and equipment	_____0	227,142	_____0	_____0	227,142
Total assets	\$ 518,202	227,142	\$ _____0	\$ _____0	\$ 518,202
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 0	0	0	0	0
Payroll taxes withheld and payable	_____0	_____0	_____0	_____0	_____0
Total liabilities	0	0	0	0	0
Fund Equity					
Investment in general fixed assets	0	227,142	0	0	227,142
Fund Balance - Unreserved Undesignated	_____518,202	_____0	_____0	_____0	_____518,202
Total fund equity	_____518,202	227,142	_____0	_____0	_____518,202
Total liabilities and fund equity	\$ 518,202	227,142	\$ _____0	\$ _____0	\$ 518,202

The accompanying notes are an integral part of this statement.

PARISH ENGINE AGREEMENT
 HART, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - GOVERNMENTAL FUND TYPE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

Revenues	
Taxes - ad valorem	\$ 393,870
State revenue sharing	88,504
Charges for services	
Tax notice preparation	4,762
Interest	<u>13,213</u>
Total revenues	455,414
Expenditures	
General government - taxation	
Personnel services and related benefits	500,170
Operating services	43,175
Materials and supplies	13,788
Travel and other charges	33,389
Capital outlay	<u>28,228</u>
Total expenditures	618,750
Excess of Revenues Over/(Under) Expenditures	15,664
Fund Balance, Beginning of Year	<u>562,124</u>
Fund Balance, End of Year	<u>\$ 577,788</u>

The accompanying notes are an integral part of this statement.

SPIRIT PARKING BOARD
 BAYT, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (ORAS BALANCE AND ACTUAL) - ENVIRONMENTAL FUND TYPE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>	<u>ACTUAL</u>	BALANCE FAVORABLE (UNFAVORABLE)
Revenues			
Taxes - ad valorem	2100,000	2100,000	\$ 0.00
State revenue sharing	48,000	48,554	554
Charges for services			
Tax notice preparation	0,000	0,000	0.00
Interest	<u>38,000</u>	<u>31,233</u>	<u>6,767</u>
Total revenues	496,000	489,814	6,186
Expenditures			
General government - operation			
Personal services and related benefits	301,000	301,170	(170)
Operating services	48,400	41,175	7,225
Materials and supplies	38,700	33,704	4,996
Travel and other charges	30,400	21,200	9,200
Capital outlay	<u>35,000</u>	<u>34,328</u>	<u>672</u>
Total expenditures	458,500	431,577	26,923
Excess of Revenues Over/Under Expenditures	\$ 37,500	\$ 58,237	\$ 20,737
Fund Balance, Beginning of Year		262,290	
Fund Balance, End of Year		320,527	

The accompanying notes are an integral part of this statement.

SABINE PARISH ASSessor
PRYOR, LOUISIANA
RELATE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1904, the assessor is elected by voters of the parish and serves a term of four years beginning January 1 following the year in which elected.

The assessor assesses property, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as may be necessary for 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 Sabine Parish Courthouse in Map, Louisiana. The assessor employs eight employees, including six deputies. In accordance with Louisiana law, the assessor bases real and personal 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 located in the parish.

In April 1984, 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 November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the Sabine Parish Assessor conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Government Audit Guide and to Louisiana Revised Statutes 24:223 and 24:517, and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 1100, the assessor included all funds, account groups, activities, et cetera,

SABINE PARISH ANNEXOR
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1978

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

that are controlled by the annexor as an independently elected parish official, and municipal level government are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish annexor.

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of the police jury, organizations for which the police jury is financially accountable, and other organizations for which the nature and significance of their relationship with the police jury 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 Sabine Parish Police Jury for reporting purposes.

Because the financial statements of the reporting entity would be misleading if the data of the Sabine Parish Annexor is not included because of the nature or significance of its relationship, the annexor was determined to be a component unit of the Sabine Parish Police Jury, its financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the annexor and do not present information on the police jury, the general government services provided by that government unit, or the other government units that comprise the financial reporting entity.

Fund Accounting

The accounts of the annexor 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 comprise its assets, liabilities, fund equity, revenues, and expenditures. Movements are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund:

The General Fund, as provided by Louisiana Revised Statutes 47:1904, is the principal fund of the annexor and is used to account for the operations of the annexor's office. Ad valorem taxes levied by the annexment district as

MISSISSIPPI STATE AUDITOR
STATE, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1986

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting (continued)

authorized by Act 385 of 1986 or compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:5860 - 1986, are accounted for in this fund. General operating expenditures are paid from this fund.

Fixed Assets:

All governmental fund-type operations are accounted for on a "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the General Fund Assets Account Group and are recorded as expenditures in the governmental fund type when purchased. All fixed assets are stated at historical cost. No depreciation has been provided on fixed assets.

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 related to the timing of the measurement made, regardless of the measurement focus applied. The auditor's records 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 whereby revenues are recognized when they become measurable and available as set current assets. These revenues susceptible to accrual include all valorem taxes, compensation from taxing bodies, tax return preparation fees, and interest revenue. All valorem taxes and compensation from taxing bodies are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. These taxes are generally collected in December of the current year and January and February of the ensuing year. Interest revenue is accrued when its receipt seems most enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due.

**SAVING DEPOSITS DIVISION
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1996**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Practices

The 1996 proposed budget was published in the official journal on December 3, 1995 and made available for public inspection on January 1, 1996. The proposed budget was prepared on the modified accrual basis of accounting.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

Servicing and Sick Leave

Permanent, full-time employees of the Auditor's office earn five to ten days vacation leave per year, depending on their length of service. This leave does not vest or accumulate, therefore no liability for compensated absences has been recorded in the financial statements. Permanent, full-time employees also earn ten days of sick leave each year. Sick leave cannot be accumulated.

Long-term Obligations

Long-term obligations reported to be financed from the General Fund are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the General Fund when due.

Total column on combined statements -- overview

The total column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated financial statement. Interfund eliminations have not been made in the aggregation of this data.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Louisiana Revised Statutes authorize the Auditor to invest in United States bonds, treasury notes or certificates, or to 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. They are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90

STATE OF LOUISIANA
STATE OF THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1994

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

days or less, they are classified as cash equivalents. Investments are stated at cost.

As December 31, 1994, the Sabine Parish Assessor has cash and cash equivalents totaling \$127,821.

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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 1994, the assessor had \$241,798 in bank deposits. These deposits are secured from risk by \$199,000 of federal deposit insurance and \$249,126 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GASB category 1).

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1029 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

3. CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1994	Additions	Deletions	Balance December 31, 1994
office furnishings and equipment	\$ 212,180	\$ 24,728	\$ 9,862	\$ 226,946

4. PENSION PLAN

Substantially all employees of the Sabine Parish Assessor's office are members of the Louisiana Administrative Retirement Fund ("System"), a multiple employer, public employer retirement system (ERS), controlled and administered by a separate board of trustees.

SAHINE PARISH ASSessor
BAKE, LOUISIANA
MOVED TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1988

4. RETIREMENT PLAN (continued)

All full-time employees who are under the age of 65 at the time of original employment and are not drawing earned 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 10 years of credited service or who retire at or after age 60 with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to a per cent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. 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 10 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 Fund, P.O. Box 1786, Shreveport, LA 7116-1786, or by calling (504) 825-4462.

Plan members are required by state statute to contribute 2.00 percent of their annual covered salary and the Sabine Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. The contribution requirements of plan members and the Sabine Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fixed year. The Sabine Parish Assessor's contribution to the System for the years ending December 31, 1986 and 1988 were \$22,800 and \$10,810, respectively, equal to the required contributions for each year.

5. DEBTS

The Sabine Parish Tax Assessor had no capital or operating debts at December 31, 1988.

6. OTHER LONG-TERM OBLIGATIONS

The Sabine Parish Tax Assessor was not under any long-term debt obligations at December 31, 1988.

LABINE PARISH ASSessor
IBAT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1986

7. EXPENDITURES OF THE ASSessor PAID BY THE LABINE POLICE JURY

The assessor's office is located in the parish courthouse. Expenditures for the operations and maintenance of the parish courthouse, as required by state statute, are paid by the Labine Parish Police Jury and are not included in the accompanying financial statements.

8. LITIGATION

The Assessor has no outstanding defensive litigation pending as December 31, 1986.

9. AN UNPAID TAX

All unsecured taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Assessor in October, are actually billed by the Labine Parish Sheriff in November, and become due November 15. Billed taxes become delinquent on January 1, of the following year. All ad valorem tax revenues are recognized in compliance with MOGA Interpretation - 3 OMB Consolidation Section 975 Revenue Recognition - Property Taxes which states that such revenue is recorded when it becomes measurable as available. Available means due, or paid due and receivable within the current period and collected to cover (less 60 days after the close of the current period).

The Labine Parish Sheriff bills and collects property taxes for the assessor using the assessed values determined by the assessor.

For the year ended December 31, 1986, taxes of 6.25 mills were levied on property with assessed valuations totaling \$21,893,081. Total taxes levied were \$137,875 which were the general operations of the assessor's office. Taxes receivable at December 31, 1986, total \$27,848.

OTHER SUPPLEMENTARY INFORMATION

SHRINE PARISH ASSOCIATION
PRAY, LOUISIANA
SCHEDULE OF DISBURSMENTS - OPERATIONAL FUND TYPE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

SCHEDULE 1

Personal services and related benefits	
Salaries - Assistant	\$ 48,294
Salaries - Register	381,590
Payroll Taxes	1,120
Group insurance	38,460
continuing education	2,479
Retirement	<u>27,882</u>
Total personal services and related benefits	503,825
Operating services	
Contract labor	360
Deen and subscriptions	340
Telephone	8,748
Auto expense	8,953
Maintenance contracts	7,287
Legal and accounting	7,386
Insurance	8
Advertisements	36
Repairs & Maintenance	18,194
Appraisals	<u>280</u>
Total operating services	61,374
Materials and supplies	
Office supplies	8,609
Postage	2,916
File	<u>1,883</u>
Total materials and supplies	13,408
Travel and other charges	
Insurance's expense Mileage	4,993
Travel	<u>16,628</u>
Total travel and other charges	21,621
Capital outlay	<u>26,228</u>
Total expenditures	\$ 645,256

Other supplementary information. Presented for purposes of additional analysis.

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Carlwil Eilsey
Eilsey Parish Assessor
414 Courtyoung
Marr, Louisiana 71449

We have audited the component unit financial statements of the Eilsey Parish Assessor, Marr, Louisiana, a component unit of the Eilsey Parish Police Jury, as of December 31, 1996, and have issued our report thereon dated March 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Governmental 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 Eilsey Parish Assessor, Marr, Louisiana, is the responsibility of the Assessor and his 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, 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.

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

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

HINES, JACKSON & HINES
Memphis, Tennessee
March 18, 1997

HINES, JACKSON & HINES

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Carroll Hinesy
Parish Parish Assessor
422 Courthouse
Merry, Louisiana 71460

We have audited the component unit financial statements of the Parish Assessor, Merry, Louisiana, a component unit of the Parish Assessor, Merry, Louisiana, as of December 31, 1996, and have issued our report thereon dated March 10, 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 Parish Assessor, Merry, Louisiana, is responsible for establishing and maintaining an internal control structure. To fulfill this responsibility, expertise and judgment 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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, preference 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 Parish Assessor, Merry, Louisiana, 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.

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 reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the 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 Sabine Parish Assessor and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

ATKIN, JACKSON & BROWN
Baton Rouge, Louisiana
March 28, 1987