

We performed tests of controls, as required by OMB Circular A-128, 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 that are applicable to the aforementioned federal financial assistance programs. 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.

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 administration of the St. Bernard Parish Government, the St. Bernard Parish Council, the Board of Control, St. Bernard Parish Library, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, LLC.

Certified Public Accountants.

New Orleans, La.
March 31, 1997.

The management of St. Bernard Parish Library is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed 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, and that 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.

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:

Accounting Controls

- Cash Receipts
- Cash Disbursements
- Financial Reporting
- Payroll
- Property and Equipment

General Requirements

- Political Activity
- Civil Rights
- Cash Management
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act

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 year ended December 31, 1995, the St. Bernard Parish Library had no major federal financial assistance programs and expended all of its total federal financial assistance under one nonmajor federal financial assistance program.



BOURGEOIS BENNETT

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON
THE INTERNAL CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

To the Board of Control
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 31, 1997.

We conducted our audit 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-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year December 31, 1996, we considered the internal control structure of St. Bernard Parish Library in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the St. Bernard Parish Library and to report on the internal control structure in accordance with OMB Circular A-128. 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 general purpose financial statements in a separate report dated March 31, 1997.

In planning and performing our audit of the general purpose financial statements of the St. Bernard Parish Library, 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 general purpose 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 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 administration of the St. Bernard Parish Government, the St. Bernard Parish Council, the Board of Control, St. Bernard Parish Library, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, La.,
March 31, 1997.



BOUQUINIA BARRASS

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

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon, dated March 31, 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; and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the St. Bernard Parish Library is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the 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, 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.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Note 4 - DEFINED BENEFIT PENSION PLAN

Plan Description - The Library contributes to Plan A of the Parochial Employees' Retirement System Pension Plan (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Parochial Employees' Retirement System of Louisiana. PERS provides retirement, disability benefits and death benefits to plan members and beneficiaries. PERS is governed by Louisiana Revised Statutes, Title 11, Sections 1601 through 2015, specifically, and other general laws of the State of Louisiana. The PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14618, Baton Rouge, Louisiana, USA 70808-4618.

Funding Policy - Plan members are required to contribute 9.5% of their annual-covered salary and the Library is required to contribute at an actuarially determined rate. The current rate is 7.25% of annual-covered payroll. The contribution requirements of plan members and the Library are established and may be amended by the PERS Board of Trustees. The Library's contributions to PERS for the years ending December 31, 1996, 1995, and 1994 were \$11,276, \$13,509 and \$14,745, respectively, equal to the required contributions for each year.

Note 5 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members for the year ended December 31, 1996.

Note 6 - RISK MANAGEMENT

The Library participates in St. Bernard Parish Government's (oversight entity) risk management internal service funds for general liability and workers compensation. The Library's premiums for general liability is based on various factors such as operations and maintenance budget, exposure and claims experience. The premiums for workers compensation is based on a fixed percentage of payroll. St. Bernard Parish Government handles all claims filed against the Library. The Library does not have any additional exposure unless the claims exceed the Parish's insurance contracts.

Note 2 - CASH AND CERTIFICATES OF DEPOSIT (Continued)

	<u>Cost</u>	<u>Market</u>
Certificate of Deposit		
5.91% due October 10, 1997	\$400,000	\$400,000
Certificate of Deposit		
6.00% due November 11, 1997	250,000	250,000
Totals	<u>\$650,000</u>	<u>\$650,000</u>

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

	<u>Carrying Value</u>	<u>Market Value</u>	Category
Certificate of deposit	\$650,000	\$650,000	1

Note 3 - CHANGES IN GENERAL, FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1996</u>
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Building	362,910	-	-	362,910
Equipment	255,868	64,270	-	320,138
Library books, periodicals, audio visuals and prints	<u>1,088,315</u>	<u>93,288</u>	<u>8,215</u>	<u>1,173,388</u>
Totals	<u>\$1,712,953</u>	<u>\$157,558</u>	<u>\$8,215</u>	<u>\$1,762,296</u>

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) **Bad Debts**

The general purpose financial statements of the St. Bernard Parish Library contain no allowance for bad debts. Uncollectible receivables are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the General Fund.

e) **General Fixed Assets**

The fixed assets used in the governmental fund type operations of the Library are accounted for in the General Fixed Asset Account Group rather than in the General Fund. Land, building, and equipment are stated at historical cost or estimated historical cost if historical cost is not available. Library books, periodicals and audio visuals are valued using a moving average method. New purchases are stated at cost and donations and deletions are valued at a new average cost after considering new purchases. No depreciation has been provided for general fixed assets. The account group is not a "fund." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

f) **Accumulated Vacation and Sick Leave**

All full-time employees of the Library earn vacation leave at varying rates depending on years of service and earn sick leave at the rate of one day per month. Vacation and sick leave can be accumulated without limitation. Upon termination or retirement unused vacation leave of up to 20 days is paid to employees at their current rate of pay. All unused vacation leave in excess of 20 days and all unused sick leave is used in the retirement benefit computation as earned service. At December 31, 1994, the Library employees had accumulated and vested \$9,258 of employee leave benefits. This amount is insignificant and not reflected in the general purpose financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the general purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records of the Library are maintained on a cash basis of accounting. However, the Funds reported in the accompanying general purpose financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

1) Revenues

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

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

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

Substantially all other revenues are recorded when received.

2) Expenditures

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Reporting Entity (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but which are fiscally dependent on the parish government.
3. Organizations for which the reporting entity's general purpose financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

b) Fund Accounting

The accounts of the Library are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

NOTES TO FINANCIAL STATEMENTS

St. Bernard Parish Library

December 31, 1995

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In April of 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 July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council of Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revised, or superseded by subsequent GASB pronouncements.

a) Reporting Entity

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and which component units should be considered part of the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization's activities

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

St. Bernard Parish Library

For the year ended December 31, 1996

	Budget	Actual GAAP Data	Adjustment Budget Data	Actual Budget Data	Variance Favorable (Unfavorable)
Revenues					
Taxes - ad valorem	\$ 510,000	\$ 497,227	\$ (83,564)	\$ 553,663	\$ 43,663
Federal grant	-	30,000	-	30,000	30,000
State funds -					
state revenue sharing	70,000	78,562	(3,588)	75,374	(666)
Fees, charges and					
commodities for service	11,700	11,462	-	11,462	(238)
Fines and forfeitures	5,000	13,682	-	13,682	8,682
Use of money and property	25,000	51,551	-	51,551	26,551
Other revenues	1,300	18,900	-	18,285	9,285
Total revenues	<u>629,000</u>	<u>803,387</u>	<u>(87,152)</u>	<u>746,235</u>	<u>117,235</u>
Expenditures					
Cultural and recreation	467,800	388,673	9,149	399,824	127,826
Capital outlay	259,736	212,588	-	212,588	47,148
Total expenditures	<u>727,536</u>	<u>601,261</u>	<u>9,149</u>	<u>612,412</u>	<u>174,224</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(98,536)</u>	<u>202,174</u>	<u>(96,301)</u>	<u>192,823</u>	<u>201,619</u>
Fund Balance					
Beginning of year	673,530	1,221,378	(348,848)	673,530	-
End of year	<u>\$ 574,994</u>	<u>\$ 1,518,552</u>	<u>\$ (645,189)</u>	<u>\$ 866,403</u>	<u>\$ 291,819</u>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - GENERAL FUND**

St. Bernard Parish Library

For the year ended December 31, 1996

Revenues	
Taxes - ad valorem	\$ 633,223
Federal grant	70,000
State funds - state revenue sharing	78,562
Fees, charges and commissions for service	11,462
Fines and forfeitures	13,682
Use of money and property	32,251
Other revenues	10,200
	<u>833,380</u>
Total revenues	833,380
Expenditures	
Cultural and recreation	331,675
Capital outlay	212,518
	<u>544,193</u>
Total expenditures	544,193
Excess of Revenues Over Expenditures	289,187
Fund Balance	
Beginning of year	1,221,378
	<u>1,221,378</u>
End of year	\$1,510,565

See notes to financial statements.

**COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUP**

St. Bernard Parish Library

December 31, 1996

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Total</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>(Monoranches Only)</u>
Assets			
Cash	\$ 215,483	\$ -	\$ 215,483
Certificates of deposit	650,000	-	650,000
Receivables:			
Ad valorem taxes	385,689	-	385,689
Revenue sharing	90,790	-	90,790
Land	-	5,000	5,000
Building	-	262,910	262,910
Equipment	-	300,258	300,258
Library books, periodicals, audio visuals and prints	-	1,153,688	1,153,688
Total assets	<u>\$1,511,842</u>	<u>\$1,741,856</u>	<u>\$ 3,253,678</u>
Liabilities			
Accounts payable	\$ 312	\$ -	\$ 312
Due to St. Bernard Parish Government	978	-	978
Total liabilities	<u>1,290</u>	<u>-</u>	<u>1,290</u>
Fund Equity			
Investment in general fixed assets	-	1,741,856	1,741,856
Unreserved and unassigned	1,000,352	-	1,000,352
Dedicated for development	500,000	-	500,000
Total fund equity	<u>1,510,352</u>	<u>1,741,856</u>	<u>3,252,388</u>
Total liabilities and fund equity	<u>\$1,511,842</u>	<u>\$1,741,856</u>	<u>\$ 3,253,678</u>

See notes to financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated March 31, 1997, on our consideration of the St. Bernard Parish Library's internal control structure; and a report dated March 31, 1997 on its compliance with laws and regulations.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, La.,
March 31, 1997.



Emergent Concepts

INDEPENDENT AUDITOR'S REPORT

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the accompanying general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Bernard Parish Library's management. Our responsibility is to express an opinion on these general purpose 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; and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statement referred to above presents fairly, in all material respects, the financial position of the St. Bernard Parish Library at December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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December 31, 1996

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PRINTING OFFICE

Financial Report
St. Bernard Parish Library
December 31, 1996

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, all concerned entities and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Audit and, where appropriate, at the office of the parish clerk of court.

604 04 201

Release Date _____

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

St. Bernard Parish Library

December 31, 1996

Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128 SINGLE AUDIT ACT OF 1984

The Federal grant award of the St. Bernard Parish Library is included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The United States Department of Education is the cognizant federal audit agency and Louisiana is the state cognizant audit agency for the single audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance is a summary of the cash activity of the St. Bernard Parish Library's federal awards program and does not present transactions that would be included in the general purpose financial statements of the St. Bernard Parish Library presented on the modified accrual basis of accounting, as contemplated by generally accepted accounting principles.

Note 3 - FINDINGS OF NONCOMPLIANCE

There were no findings of noncompliance related to the St. Bernard Parish Library's federal financial assistance program.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**St. Bernard Parish Library**

For the year ended December 31, 1996

Federal CFDA Number	United States Department of Education: Passed Through Payments: State Library of Louisiana:	Expenditures
84.154A	Title II Technology Enhancement	<u>528,000</u>



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 31, 1997. These general purpose financial statements are the responsibility of the St. Bernard Parish Library. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit 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-128, *Audit of State and Local Government*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of St. Bernard Parish Library taken as a whole. The accompanying Schedule of Federal Award is presented for purpose of additional analysis and is not a required part of the general purpose financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

New Orleans, La.,
March 31, 1997.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants

New Orleans, La.,
March 31, 1997.



LEGISLATIVE BUDGET

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT
ON COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO NONMAJOR FEDERAL FINANCIAL
ASSISTANCE PROGRAM TRANSACTIONS**

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 31, 1997.

In connection with our audit of the general purpose financial statements of the St. Bernard Parish Library, and with our consideration of the St. Bernard Parish Library's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to the nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of charges allowed or unallowed that are applicable to those transactions. Our procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Bernard Parish Library's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Bernard Parish Library 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 administration of the St. Bernard Parish Government, the St. Bernard Parish Council, the Board of Control, St. Bernard Parish Library, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, La.,
March 31, 1997.



BOUYGON'S BANNER

**INDEPENDENT AUDITOR'S SINGLE AUDIT
REPORT ON COMPLIANCE WITH THE
GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 31, 1997.

We have applied procedures to test the St. Bernard Parish Library's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

- Political Activity
- Civil Rights
- Cash Management
- Allowable Costs/Cost Principles
- Drug-free Workplace Act

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 St. Bernard Parish Library's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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 St. Bernard Parish Library had not complied, in all material respects, with those requirements.

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

Bougein Bennett, LLC.

Certified Public Accountants

New Orleans, La.,
March 31, 1997.



HARGREAVES BENNETT

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF THE GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Control,
St. Bernard Parish Library,
Chalmette, Louisiana.

We have audited the general purpose financial statements of the St. Bernard Parish Library, a component unit of the St. Bernard Parish Government, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 31, 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, and Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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