



BEAUREGARD PARISH ASSESSOR  
DeRidder, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1998

C O N T E N T S

|  | Statement       | Page/Ex.        |
|--|-----------------|-----------------|
| <b>Independent Auditor's Report</b>  |                 | 3               |
| <b>General Purpose Financial Statements:</b>   |                 |                 |
| Balance Sheet - All Fund Types and<br>Account Groups   | A               | 4               |
| Governmental Fund Type - General Fund -<br>Statement of Revenues, Expenditures,<br>and Changes in Fund Balance - Budget<br>(GAAP Basis) and Actual | B               | 5               |
| Notes to the Financial Statements  |                 | 8               |
|  | <b>Schedule</b> | <b>Page/Ex.</b> |
| <b>Independent Auditor's Reports (Required by<br/>Government Auditing Standards):</b>  |                 |                 |
| Independent Auditor's Report on Compliance and<br>Internal Control Over Financial Reporting  |                 | 15              |
| Schedule of Findings and Questioned Costs  | 1               | 17              |
| Summary Schedule of Prior Audit Findings   | 2               | 18              |



## Independent Auditor's Report

HONORABLE BOBBY L. CUDD, CLU  
BOA BEAUREGARD PARISH ASSESSOR  
BOEHRNER, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Assessor, a component unit of the Beauregard Parish Police Jury, as of December 31, 1988, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Beauregard Parish Assessor's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Beauregard Parish Assessor as of December 31, 1988, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated February 9, 1989 on the Beauregard Parish Assessor's compliance with laws and my consideration of the agency's internal control over financial reporting.

  
West Monroe, Louisiana  
February 9, 1989

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
MEMBER OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE OFFICE IN  
NEW ORLEANS LA  
ADDITIONAL OFFICES  
IN BOEHRNER, MISSISSIPPI

THE BEAUREGARD, BOEHRNER,  
WEST MONROE,  
LOUISIANA OFFICE  
PHONE 888-288-8888 BY  
TELE FIVE LOUISIANA  
1-800-841-8888  
FAX 87-888-8888

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

BEAUREGARD PARISH ASSESSOR  
DeRidder, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1998

|  | GOVERNMENTAL<br>FUND TYPE -<br>GENERAL FUND | ACCOUNT<br>GROUP -<br>GENERAL<br>FUNDS<br>ASSETS | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--|---|--|-------------------------------|
| <b>ASSETS</b>                                |   |  |                               |
| Cash and cash equivalents                    | \$359,648                                   |  | \$359,648                     |
| Receivables                                  | 456,341                                     |  | 456,341                       |
| Office furnishings and<br>equipment          |   | 120,009  | 120,009                       |
| <b>TOTAL ASSETS</b>                          | <b><u>\$816,189</u></b>                     | <b><u>\$120,009</u></b>                          | <b><u>\$936,198</u></b>       |
| <b>LIABILITIES AND FUND EQUITY</b>           |   |  |                               |
| Liabilities - accounts payable               | \$699                                       | NONE   | \$699                         |
| Fund Equity:                                 |   |  |                               |
| Investment in general fund assets            |   | 120,009  | 120,009                       |
| Fund balance - unreserved -<br>undesignated  | 813,490                                     |  | 813,490                       |
| Total Fund Equity                            | <u>813,490</u>                              | <u>120,009</u>                                   | <u>933,499</u>                |
| <b>TOTAL LIABILITIES<br/>AND FUND EQUITY</b> | <b><u>\$816,189</u></b>                     | <b><u>\$120,009</u></b>                          | <b><u>\$936,198</u></b>       |

The accompanying notes are an integral part of this statement.

**DELAURGARD PARISH ASSISSE**  
 DeRidder, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended December 31, 1998

|  | BUDGET           | ACTUAL           | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|------------------|------------------|--|
| <b>REVENUES</b>  |                  |                  |  |
| Taxes - ad valorem   | \$481,000        | \$455,279        | \$25,721                               |
| Intergovernmental revenue - state<br>revenue sharing         | 40,000           | 49,420           | 9,420                                  |
| Use of money and property - interest earnings                | 30,000           | 35,189           | 5,189                                  |
| Other revenue - preparing tax rolls, etc.                    | 2,500            | 2,331            | 169                                    |
| Total revenues   | <u>553,500</u>   | <u>532,219</u>   | <u>21,281</u>                          |
| <b>EXPENDITURES</b>  |                  |                  |  |
| General government - transition:                             |                  |                  |  |
| Personal services and related benefits                       | 405,500          | 400,339          | 5,161                                  |
| Operating services   | 25,500           | 21,625           | 3,875                                  |
| Materials and supplies                                       | 27,000           | 29,142           | (2,142)                                |
| Travel and other charges                                     | 19,000           | 18,505           | 495                                    |
| Capital outlay   | 21,000           | 28,018           | 7,018                                  |
| Total expenditures   | <u>508,000</u>   | <u>487,529</u>   | <u>20,471</u>                          |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(34,500)</b>  | <b>22,890</b>    | <b>57,390</b>                          |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                     | <u>752,604</u>   | <u>792,604</u>   |  |
| <b>FUND BALANCE AT END OF YEAR</b>                           | <u>\$718,104</u> | <u>\$815,494</u> | <u>\$97,390</u>                        |

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH ASSESSOR**  
DeRidder, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1998

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article VII, Section 26 of the Louisiana Constitution of 1874, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to 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 Beauséjour Parish Courthouse in DeRidder, Louisiana. The assessor employs seven deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1998, there are 19,178 real and movable property assessment listings totaling \$62,643,320 and \$82,248,720 respectively. This represents an increase of 243 assessment listings. The total assessed valuation increased by \$4,826,693.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Beauséjour Parish Police Jury is the financial reporting entity for Beauséjour Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

**Innangard Parish Assessor**  
**DeBossier, Louisiana**  
**Notes to the Financial Statements (Continued)**

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or;
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the assessor's office is located, the assessor was determined to be a component unit of the Innangard Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by the police jury, or the other governmental units that comprise the financial reporting entity.

**B. FUND ACCOUNTING**

The assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary.



Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public as other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The assessor's current operations require the use of only governmental funds (General Fund). Ad valorem tax revenue authorized by Act 334 of 1986 is accounted for in this fund. General operating expenditures are paid from this fund.

### C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 4 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 96 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. The assessor has no long-term debt at December 31, 1988.

### B. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The assessor uses the following practices in recognizing and reporting revenues and expenditures:

### Revenues

*Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, usually as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.*

*Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.*

*Based on the above criteria, all valorem taxes, state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to accrual.*

### Expenditures

*Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.*

## K. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the assessor. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts.

**Bienville Parish Assessor  
DeBouler, Louisiana**

Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Under state law, the assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the assessor has cash and cash equivalents totaling \$199,648, as follows:

|                 |                         |
|-----------------|-------------------------|
| Demand deposits | <u>\$99,648</u>         |
| Time deposits   | <u>100,000</u>          |
| <b>Total</b>    | <b><u>\$199,648</u></b> |

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

Cash and cash equivalents (bank balances) at December 31, 1998, are secured as follows:

|                                       |                         |
|---------------------------------------|-------------------------|
| Bank balances                         | <u>\$271,799</u>        |
| Federal deposit insurance             | \$271,799               |
| Pledged securities (uncollateralized) | <u>250,428</u>          |
| <b>Total</b>                          | <b><u>\$524,214</u></b> |

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 99:1229 imposes a statutory requirement on the custodial bank to sell and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

**G. EMERGENCY AND VACATION LEAVE**

Employees of the assessor's office earn six days of emergency leave each year. Emergency leave is used for personal illness, family illness, and other personal problems.

**Beauregard Parish Assessor  
DeRidder, Louisiana  
Notes to the Financial Statements (Continued)**

Unused emergency leave in the current year converts to vacation leave in the following year. Employees are not paid for unused emergency leave upon resignation or retirement. In addition to unused emergency leave, employees of the assessor's office earn vacation leave at varying rates, depending on their length of service. Vacation leave is not cumulative from year to year, and employees are not paid for unused vacation leave upon resignation or retirement. At December 31, 1998, there are no accumulated and vested benefits relating to emergency and vacation leave which require accrual or disclosure.

**II. RISK MANAGEMENT**

The assessor is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the assessor maintains commercial insurance policies covering: automobile liability; medical payments; uninsured motorist; and collision; surety bond coverage; and property insurance on the contents of his office in the parish courthouse. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

**1. TOTAL COLUMN ON THE  
BALANCE SHEET**

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

**2. PRINCIPAL TAXPAYERS**

The following are the principal taxpayers for the parish and their 1998 assessed valuation (amounts expressed in thousands):

|                            | Assessed Valuations |                  |
|----------------------------|---------------------|------------------|
|                            | Amount              | Percent of Total |
| Boise-Cascade              | \$53,052            | 22.72%           |
| Central Louisiana Electric | 4,532               | 3.12%            |
| Westmore Corporation       | 3,368               | 2.27%            |
| Beauregard Electric        | 2,844               | 1.96%            |

Bozorgard Parish Assessor  
 DeRidder, Louisiana  
 Notes to the Financial Statements (Continued)

|                               | <u>Assessed Valuation</u> |                         |
|-------------------------------|---------------------------|-------------------------|
|                               | <u>Amount</u>             | <u>Percent of Total</u> |
| Basic Stations                | 2,128                     | 1.98%                   |
| Transcontinental Gas Pipeline | 2,585                     | 1.76%                   |
| Texas Eastern Transmission    | 2,534                     | 1.74%                   |
| BellSouth Telecommunications  | 2,581                     | 1.71%                   |
| First National Bank           | 2,335                     | 1.56%                   |
| Tropic Island Forest Products | 2,261                     | 1.53%                   |
| <b>Total</b>                  | <b><u>\$28,629</u></b>    | <b><u>40.50%</u></b>    |

**3. RECEIVABLES**

The General Fund receivables of \$456,541 at December 31, 1998, are as follows:

| <u>Class of Receivable</u> |                         |
|----------------------------|-------------------------|
| All values taxes           | \$423,663               |
| State revenue sharing      | <u>32,878</u>           |
| <b>Total</b>               | <b><u>\$456,541</u></b> |

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in offices furnishings follows:

|                              |                         |
|------------------------------|-------------------------|
| Balance at January 1, 1998   | \$102,731               |
| Additions                    | 28,018                  |
| Deletions                    | <u>(38,710)</u>         |
| Balance at December 31, 1998 | <b><u>\$120,039</u></b> |

**5. PENSION PLAN**

Substantially all employees of the Bozorgard Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple-employer (cost-sharing), defined benefit plan administered by a separate board of trustees.

**Beauregard Parish Assessor**  
**DeBossier, Louisiana**  
**Notes to the Financial Statements (Continued)**

All full-time employees who are under the age of 65 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 60 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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 Assessor's Retirement System, Post Office Box 1788, Shreveport, Louisiana 71166-1788, or by calling (337) 425-6446.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Beauregard Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Assessor's contributions to the System for the years ending December 31, 1998, 1999, and 1996, were \$18,048, \$16,382, and \$16,345, respectively, equal to the required contributions for each year.

**6. LITIGATION AND CLAIMS**

At December 31, 1998, the Beauregard Parish Assessor is not involved in any litigation nor is he aware of any unasserted claims.

**7. EXPENDITURES OF THE ASSESSOR'S  
OFFICE PAID BY THE POLICE JURY**

The Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4313, is paid by the Beauregard Parish Police Jury.

**Beauregard Parish Assessor  
DeRidder, Louisiana  
Notes to the Financial Statements (Continued)**

**8. YEAR 2000 ISSUE: (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Beauregard Parish Assessor has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the assessor's office. The assessor has identified the tax assessment system as requiring 2000 modifications. All testing and validation of the system will be completed by June 30, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related modification efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the assessor is or will be Year 2000 ready, that the assessor's modification efforts will be successful in whole or part, or that parties with whom the assessor does business will be year 2000 ready.

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE BOBBY L. CUDD, CLU  
Beauregard Parish Assessor  
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Assessor, a component unit of the Beauregard Parish Police Jury, as of and for the year ended December 31, 1998 and have issued my report thereon dated February 9, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Beauregard Parish Assessor's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON R. COON, INC.  
REGISTERED ACCOUNTANTS  
PUBLIC ACCOUNTANTS  
STATE OF LOUISIANA  
MEMBER PUBLIC  
ACCOUNTANTS  
STRATEGIC CONSULTING  
SOLUTIONS  
BUSINESS AND FINANCIAL  
AND FINANCIAL REPORTING

110 PALMWOODWAY DRIVE,  
MOBILE, ALABAMA  
LOUISIANA 71201  
PHONE 336-885-8121  
FAX 336-885-8121  
TOLL FREE LOUISIANA  
1-800-844-8000  
P.O. BOX 8884 MOBILE

BEAUREGARD PARISH ASSESSOR  
DeRidder, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1998

This report is intended for the information of the Beaugregard Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
February 9, 1999

BOUQUIGARD PARISH ASSESSOR  
Bossier, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bouquigard Parish Assessor.
2. No instances of noncompliance material to the financial statements of the Bouquigard Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

BLAUKIEGARD PARISH ASSESSOR  
DeRidder, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1998

There were no audit findings reported in the audit for the year ended December 31, 1997.