

Draft

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Retained

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute loans, advances, or gifts.

A reading of the minutes of the Village for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute loans, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Village of Oakia, Louisiana and the Legislative Auditor, State of Louisiana, and SHOULD NOT BE used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Mary Robinson and Howell*  
Mary C. Robinson and Howell  
December 17, 1988  
Monroe, Louisiana

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2) except for David Pitt, employed as police chief, who is listed as husband of Geraldine Pitt, Mayor.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

There was no budget adopted.

6. Trace the budget adoption and amendments to the minute book.

There was no budget adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

There was no budget adopted.

#### Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:  
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated the required approvals were obtained.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 48:1 through 48:12 (the open meetings law).

We found no evidence that the Village of Oakton, Louisiana, had published its minutes of meetings in the paper.

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLICABLE ASSESS-SPOT PROCEDURES**

The Honorable Geraldine Pitts  
and The Board of Aldermen  
Village of Rankin  
Rankin, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and contained below, which were agreed to by the management of the Village of Rankin, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Village of Rankin, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1986 included in the accompanying Louisiana Assessment Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the qualified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purposes.

Public Bid Law

1. Inspect all expenditures made during the year for material and supplies exceeding \$,000, or public works exceeding \$0,000, and determine whether such purchases were made in accordance with LA-RS 48:221-224 (the public bid law).

There were no expenditures that qualified.

Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each board member as defined by LA-RS 48:1301-1314 (tax code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the required information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.