

Johnson, Thomas & Cunningham

Chartered Public Accountants

1116 P. Street, N. W., P. O. Box 100, Washington, D. C.

1116 P. Street, N. W., P. O. Box 100, Washington, D. C.

1116 P. Street, N. W., P. O. Box 100, Washington, D. C.

1116 P. Street, N. W.

Washington, D. C. 20004

(202) 547-8000

TC 000000000000

INDEPENDENT AUDITORS' REPORT

To the Village Council of
Clarence, Louisiana

We have audited the accompanying financial statements of the Louisiana Community Development Block Grant Fund of the Village of Clarence, Louisiana, as of June 30, 1998, and for the year then ended. These financial statements are the responsibility of the Village of Clarence, Louisiana, 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, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Standards of State and Local Governments", and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement. An audit also 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 the 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.

As discussed in Note A, the financial statements present only the Louisiana Community Development Block Grant Funds of the Village of Clarence, Louisiana, and are not intended to present fairly the financial position and results of operations of the Village of Clarence, Louisiana, in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Louisiana Community Development Block Grant Fund of the Village of Clarence, Louisiana, as of June 30, 1998, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

October 10, 1998

Natchitoches, Louisiana

COMPLIANCE, INTERNAL CONTROL, AND
OTHER GRANT INFORMATION

Village of Clarendon, Louisiana
LCDBG Fund

Notes to Financial Statements
June 30, 1996

Budgets-

The budgetary amounts reflected in these statements are those set forth in the grant documents with subsequent revisions approved by the Grants Agency.

Cash and Cash Equivalents and Investments-

As June 30, 1996, the Village of Clarendon LCDBG Fund had expended all funds received. There were no balances during the year where cash on hand exceeded the amount covered by FDIC insurance.

Johnson, Thomas & Cunningham

Chartered Public Accountants

October 1996

Page 18

John A. Johnson, B.S., CPA, IA, Registered Accountant

Robert P. Thomas, CPA, IA, Registered Accountant

Stephen R. Cunningham, CPA, IA, Registered Accountant

2000 Bienville Blvd.

Metairie, Louisiana 70002

(504) 885-6667

FAX (504) 885-6667

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

To the Village Council of
Clarence, Louisiana

We have audited the financial statements of the Louisiana Community Development Block Grant Fund of the Village of Clarence, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 18, 1996. We have also audited the Louisiana Community Development Block Grant Fund of the Village of Clarence's compliance with requirements applicable to nonmajor federal financial assistance programs, and have issued our report thereon dated October 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circulars A-128, "Audit of State and Local Governments," and the Louisiana Governmental Audit Code. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Village of Clarence complied with laws and regulations, noncompliance with which would be material to a nonmajor federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the Fund's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Fund's financial statements and on its compliance with requirements applicable to federal financial assistance programs and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of the Village of Clarence 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 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 conditions may become undetected 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:

General requirements:

- Political activity
- Anti-Drugs Act
- Civil rights
- Cost management
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements

Specific requirements:

- Type of services
- Eligibility
- Matching, level of effort, or cost sharing
- Reporting
- Special requirements
- Claims for advances and reimbursements

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 June 30, 1996, the Village of Clarence expended 100 percent of its total federal financial assistance under numerous Federal financial assistance programs.

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 are considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Village's federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance. 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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Village's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Johnson, Thomas & Cunningham

Chartered Accountants

Exhibit 1

Page 15

John W. Brown, F.C.P.A., A. Registered Accountant
Paul C. Brown, F.C.P.A., A. Registered Accountant
John A. Cunningham, F.C.P.A., A. Registered Accountant

1000 Lakeside Drive
Baton Rouge, Louisiana 70801
504-383-6000
TELETYPE 504-383-6000

**COMPLIANCE REPORT BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PREPARED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Village Council of
Clarence, Louisiana

We have audited the financial statements of the Louisiana Community Development Block Grant Fund of the Village of Clarence as of and for the year ended June 30, 1996, and have issued our report thereon dated October 10, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments", and the Louisiana Governmental Audit Code. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Louisiana Community Development Block Grant Fund of the Village of Clarence, is the responsibility of the Village's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the Village's compliance with certain provisions of laws, regulations, and contracts. However, our objective 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 non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Village of Clarence, is a matter of public record.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

October 10, 1996
Baton Rouge, Louisiana

Village of Clarence, Louisiana
 LOCAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
 Year Ended June 30, 1998

	LC 1880
	Fund
	201-8080
REVENUES	
Intergovernmental	
Division of Administration	\$25,858
EXPENDITURES	
Current	
Administration	\$12,817
Public Works	12,843
Total Expenditures	\$25,660
Excess (Deficiency) of Revenues Over Expenditures	\$ 198
Fund Balance-Beginning of Year	-----0
Fund Balance-End of Year	\$ 198

See notes to financial statements.

Johnson, Thomas & Cunningham

Chartered Public Accountants

Page 04 of

Page 15

John S. Johnson, P.C.I.C.A. (Chartered Accountant)

And C. Thomas Cunningham, P.C.I.C.A. (Chartered Accountant)

And J. H. Cunningham, P.C.I.C.A. (Chartered Accountant)

200 Lakeside Drive

Metairie, Louisiana 70002

(504) 885-8888

Telex: 388528JAHKAP

**AUTHORS' REPORT UNSCHEDULED OF FEDERAL
FINANCIAL ASSISTANCE**

To the Village Council of
Clarence, Louisiana

We have audited the financial statements of the Louisiana Community Development Block Grant Fund of the Village of Clarence, Louisiana, for the year ended June 30, 1996, and have issued our report thereon dated October 18, 1996. These financial statements are the responsibility of the Village of Clarence, Louisiana, management. Our responsibility is to express an opinion on these component unit 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 the provisions of Office of Management and Budget Circular A-128, "Audits 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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

Our audit was conducted for the purpose of forming an opinion on the Louisiana Community Development Block Grant Fund financial statements of the Village of Clarence, Louisiana, taken as a whole. The accompanying schedule of Federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit 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.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham CPAs

October 18, 1996

Metairie, Louisiana

Village of Clacous, Louisiana
Schedule of Federal Financial Assistance
Year Ended June 30, 1998

Federal / CFDA Number	Pass-Through Grant/ Number	Award Amount	Current Year Received	Current Year Expended	Total Program Expenditures to June 30, 1998
14219	101-6046	\$264,263	\$24,000	\$24,000	\$24,000

Federal / "Driver"
Pass Through / Owner
Expendable
Title

C. B. Department of Housing and
Urban Development passed
through to
Louisiana Division of
Administration-

LC1066 Grant

Village of Channah, Louisiana
TABLE OF CONTENTS

	Exhibit	Page
Independent Auditor's Report		1
Financial Statements		
Balance Sheet	A	3
Statement of Revenues, Expenditures and Changes in Fund Balance	B	4
Statement of Revenues, Expenditures and Changes in Fund Balance— Budget (G/A/P Basis) and Actual LCRRS Fund 181-6846	C	5
Notes to Financial Statements		7-8
Compliance, Internal Control and Other Matter in Exception		
Independent Auditor's Report on the Internal Control Structure used in Administering Federal Financial Assistance Programs	10	10-12
Compliance Report Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards	B	13
Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	F	14
Auditor's Report on Schedule of Federal Financial Assistance	G	15
Schedule of Federal Financial Assistance	H	16

FINANCIAL STATEMENTS

Village of Chalmette, Louisiana
LC1000 Fund

Balance Sheet
June 30, 1996

	LC1000 Fund 101-6000
Assets	
Cash	\$.0
Receivables	. . . 0
Total Assets	\$.0
Liabilities & Fund Balance	
Liabilities	\$ 710
Fund Balance - (Deficit)	(710)
Total Liabilities & Fund Balance	\$.0

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Village of Clarendon, Louisiana
LCDBG Fund

LCDBG Fund FY 2009
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended June 30, 2009

	Grant in Progress					Variance- Favorable (Unfavorable)
	Total Program Budget	Prior Year Transactions	Remaining Budget	Current Year Transactions		
REVENUES:						
Intergovernmental						
Division of Administration	\$214,200	\$0	\$214,200	\$15,099	\$209,101	
EXPENDITURES:						
Current-						
Administration	\$ 31,800	\$0	\$ 31,800	\$14,877	\$ 16,923	
Public Works	182,200	\$0	182,200	32,862	149,338	
Total Expenditures	\$214,000	\$0	\$214,000	\$47,739	\$166,261	
Excess (Deficiency) of Revenues Over Expenditures	\$ 200	\$0	\$ 200	\$ (740)	\$ (540)	
Fund Balance-Beginning of Year	0	\$0	0	0	0	
Fund Balance-End of Year	\$ 200	\$0	\$ 200	\$ (740)	\$ (540)	

See notes to financial statements.

Separation of Duties

Findings

The accounting department of the Village consists of only one employee. This leaves very little opportunity to have a proper separation of duties needed for a strong system of internal control.

Recommendations

Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendation to make in this area.

A material weakness is a reportable 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe that the above reported weakness is material.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Village of Cloutier, is a matter of public record.


Thomas B. Cunningham, CPA

October 18, 1996

Monroe, Louisiana

RECEIVED
LEGISLATIVE AUDITOR

56 OCT 21 AM 9:09



VILLAGE OF CLARENCE, LOUISIANA

LOCAL FUND

FINANCIAL REPORT

JUNE 30, 1996

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

Release Date DEC 04 1996