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LOUISIANA REAL ESTATE APPRAISERS
STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1988

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(A COMPONENT UNIT OF THE STATE OF LOUISIANA)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, county 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.

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Release Date _____

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DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board
Louisiana Real Estate Appraisers State Board of Certification
Baton Rouge, Louisiana

We have audited the accompanying, general-purpose financial statements of the Louisiana Real Estate Appraisers State Board of Certification, a corporation unit of the State of Louisiana, as of and for the year ended June 30, 1998. These general-purpose financial statements are the responsibility of the Louisiana Real Estate Appraisers State Board of Certification'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 the standards for financial audits contained in the Government Auditing Standards, issued by the U. S. General Accounting Office. These standards 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 financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Real Estate Appraisers State Board of Certification as of June 30, 1998 and the results of its operations for the year ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The schedule of compensation paid Board Members listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of Louisiana Real Estate Appraisers State of Certification. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated September 28, 1998 on our consideration of Louisiana Real Estate Appraisers State Board of Certification's internal control structure and a report dated September 28, 1998 on its compliance with laws and regulations.

Daigrepont & Brian
Daigrepont & Brian
A Professional Accounting Corporation

September 28, 1998

COMPONENT UNIT FINANCIAL STATEMENTS

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
 DEPARTMENT OF ECONOMIC DEVELOPMENT
 STATE OF LOUISIANA
 BALANCE SHEET - GOVERNMENTAL FUND TYPE
 JUNE 30, 1998
 WITH COMPARATIVE TOTALS FOR 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 66,295	\$ 57,735
TOTAL ASSETS	<u>\$ 66,295</u>	<u>\$ 57,735</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 1,798	\$ 1,740
Accrued wages	400	1,782
Due Louisiana Real Estate Commission	4,870	2,924
TOTAL LIABILITIES	<u>6,868</u>	<u>6,446</u>
FUND EQUITY		
Fund Balance, Unreserved, Undesignated	59,426	48,336
TOTAL FUND EQUITY	<u>59,426</u>	<u>48,336</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 66,295</u>	<u>\$ 57,735</u>

The accompanying notes are an integral part of this statement.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES – GOVERNMENTAL
 FUND TYPES – BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 1998
 WITH COMPARATIVE TOTALS FOR 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1997 ACTUAL
REVENUES				
Licenses, permits and fees	\$ 121,530	\$ 109,925	\$ (11,785)	\$ 98,166
Sale of commodities	45	75	28	39
Use of money	209	2182	1882	
TOTAL REVENUES	122,572	112,280	(10,272)	98,353
EXPENDITURES				
General government				
Personnel services				
and related benefits	78,055	69,917	17,248	62,240
Travel	18,880	9,768	8,328	11,667
Operating services	18,208	13,208	(3,201)	11,859
Operating supplies	3,484	6,852	(2,888)	3,752
Professional services	18,825	8,207	9,618	4,857
REFUNDS OF TOTAL EXPENDITURES	120,982	96,625	24,357	98,558
EXCESS OF REVENUES OVER EXPENDITURES	\$ 2,590	15,535	\$ 12,982	7,387
FUND BALANCE, July 1, 1997, as previously stated		48,328		40,929
Price period adjustment		(14,721)		—
FUND BALANCE, June 30, 1998		\$ 33,426		\$ 48,328

The accompanying notes are an integral part of this statement.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1988

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Louisiana Real Estate Appraisers State Board of Certification is a component unit of the State of Louisiana created within the Real Estate Commission and the Louisiana Department of Economic Development, as provided by Louisiana Revised Statutes 38:108. The Board is composed of nine Members, appointed by the Governor. Initially, three Members of the Board shall be appointed for one-year terms and three Members for three-year terms. Thereafter, all members shall be appointed for three years. The Board is charged with the responsibility of regulating the issuance of real estate appraiser certifications. Included in this responsibility are the duties to establish, adopt and enforce rules and regulations and educational standards as well as to administer and enforce the provisions of the Louisiana Real Estate Appraisers Certification Law, LSA-R.S. 37:1431 et. seq. Operations of the Board are funded with license fees, education provider fees, and Exam review fees.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting and Financial Reporting Standards (GAAS) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1987, the GAAS issued a revised codification of governmental accounting and financial reporting standards. The codification and subsequent GASAS pronouncements are recognized as generally accepted accounting principles for the state and local government.

The Louisiana Real Estate Appraisers State Board of Certification prepares its financial statements in accordance with the standards established by the GASAS. GASAS Codification 2100 establishes criteria for determining the reporting entity and has defined the governmental reporting entity to be the State of Louisiana. The accompanying statements present only transactions of the Louisiana Real Estate Appraisers State Board of Certification, a component unit of the State of Louisiana.

Annually the State of Louisiana issues general-purpose financial statements, which include the activities, contained in the accompanying financial statements. The general-purpose financial statements are issued by the Louisiana Division of Administration, Office of Statewide Reporting and Accounting Policy, and audited by the State of Louisiana Legislative Auditor.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

B. FUND ACCOUNTING

The accounts of the Louisiana Real Estate Appraisers State Board of Certification are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and that means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the principal fund and is used to account for the general operations of the Board. The various fees and charges due the Board are accounted for in this fund. General operating expenditures are paid from this fund.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Board's records are maintained on the modified accrual basis of accounting using the following practices:

Revenues

Revenues are recognized when they become measurable and available as non-current assets. Under the modified accrual basis of accounting, some revenues is susceptible to accrual while others are not.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods and services are received.

D. GENERAL FIXED ASSETS

The Board has no fixed assets.

F. GENERAL LONG-TERM OBLIGATIONS

The Board has no long-term debt.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

F. INCUMBRANCES

The Board does not use encumbrance accounting.

G. BUDGETS

The Board is subject to the provisions of the Louisiana Licensing Agency Budget Act (LSA-R.S. 29:1331-1342) which requires all licensing agencies to prepare a comprehensive budget presenting a complete financial plan for the ensuing year.

The accounting department compiles for the Executive Director estimates of revenues and requests for appropriations of the annual budget (GAAP Basis).

No later than the first day of January in each year, the Commission submits a copy of its proposed budget for the ensuing fiscal year to the Joint Legislative Committee on the Budget, to the chairman of a Standing Committee of the Legislature having jurisdiction as listed in R.S. 49:508, to the Legislative Auditor, and to the legislative fiscal office.

The Joint Legislative Committee must have prior written notification of any proposed transfer of funds from one category of expenditures to another if the transfer will constitute a ten percent change in either the category or if the total budget increases or decreases five percent.

The Commission submitted the 93-98 budget in December 1996 and the beginning cash balance was budgeted. No changes or amendments were made to the submitted budget.

All appropriations lapse at year end and there were no encumbrances at year end.

H. INVENTORIES

The Board has no significant inventory.

I. SHARED EXPENSES

The Board is operated within the Louisiana Real Estate Commission. Both direct and indirect payroll and related benefits are paid by the Commission and back-charged to the Board. Also, the Commission back-charges 4.5% of other general operating expenses to the Board. For fiscal year ending June 30, 1998, a total of \$78,168 was back-charged for all of these expenses and \$4,630 is owed to the Louisiana Real Estate Commission at June 30, 1998.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

J. VACATION AND SICK LEAVE

See note I.

K. PENSION PLAN

See note I.

L. LITIGATION AND CLAIMS

At June 30, 1998, the Board had no known claims or litigation.

M. LEASES

The Board has no capital or operating leases.

N. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Board has no post-retirement health care and life insurance benefits.

O. CASH AND INVESTMENTS

Cash

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. Under state law, the Louisiana Real Estate Appraisers State Board of Certification may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board.

Further, the Board may invest in time certificates of deposit of state banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

As reflected on the Balance Sheet, the Louisiana Real Estate Appraisers State Board of Certification has cash totaling \$46,295 at June 30, 1998. Under state law, federal deposit insurance on the pledge of securities owned by the fiscal agent bank must secure these deposits. During the fiscal year, the market value of the pledged securities plus the federal deposit insurance at all times equaled the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of subledger receipts held by the state treasurer.

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

P. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Q. PRIOR PERIOD ADJUSTMENT

Effective January 1, 1998, the Board amended the examination policy to require completion of all educational and experience requirements as a prerequisite to sit for the exam. Prior to this, a lag time was sometimes created from when the fees were collected and when the applicant was actually licensed. Upon adopting the new policy, the Board refunded those fees collected without licenses issued. Of the total \$8,900 refund checks issued, \$4,075 was collected in prior fiscal years.

SUPPLEMENTARY INFORMATION

LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

COMPENSATION PAID TO BOARD MEMBERS

The schedule of per diem paid to the Members of the Louisiana Real Estate Appraisers State Board of Certification is presented in compliance with House Concurrent Resolution No. 24 of the 1979 Session of the Louisiana Legislature.

Lagan Rubin, Sr	\$ 400
Kirk Mitchell	\$ 350
Thompson Gore	\$ 500
H. Lynn Falser	\$ 300
David Miles	\$ 900
Bob Sossaman	\$ 150
Karen Long	\$ 700
Jim Sherran	\$ 800
James A. Gallagher	\$ 900
Jim Thomas	\$ 150
TOTAL	<u>\$4,750</u>

DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board
Louisiana Real Estate Appraisers State Board Certification
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the **Louisiana Real Estate Appraisers State Board of Certification**, a component unit of the State of Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 28, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to **Louisiana Real Estate Appraisers State Board of Certification** is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of Louisiana Real Estate Appraisal Board'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 tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. This report is intended for the information of the Board of Commissioners, management, and the Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

Daigrepont & Brian
A Professional Accounting Corporation

September 28, 1998

DAIGREPONT & BRIAN

A Professional Accounting Corporation

Certified Public Accountants

REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board
Louisiana Real Estate Appraisers State Board of Certification
Baton Rouge, Louisiana

We have audited the general-purpose financial statements of the Louisiana Real Estate Appraisers State Board of Certification, a component unit of the State of Louisiana, as of and for the year ended June 30, 1998 and have issued our report thereon dated September 28, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of the Louisiana Real Estate Appraisers State Board of Certification is responsible for establishing and maintaining a system of internal accounting control. 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 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 system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Louisiana Real Estate Appraisers State Board of Certification, for the year ended June 30, 1998, 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 considerations 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. 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 board of commissioners, management, and the Legislative Auditor's office. However, this report is a matter of public record and its distribution is not limited.

Daigepant & Weis
Daigepant & Weis
A Professional Accounting Corporation

September 28, 1998

DATA COLLECTION FORM

FOR REPORTING ON SURVEY OF STATE AGRICULTURAL, GOVERNMENT AND CHARITABLE SYSTEMS

Send Form 1042 (1042) copy to school as a submission for this form. Date Received: <u>2-22-88</u>		File Number: <u>Lebanon Institute</u> <u>441 Management Processing</u> <u>Post Office Box 80807</u> <u>Baton Rouge, Louisiana 70804-0087</u>	
1. Fiscal Year Ending (Use For This Submission) a. <u>1987-1988</u> b. <u>1988-1989</u> c. <u>1989-1990</u>		2. Type of Report a. Single Audit <input type="checkbox"/> <u>State Audit (Financial Audit)</u> b. Compliance <input type="checkbox"/> <u>Compliance/Performance</u> c. Program Audit <input type="checkbox"/> <u>Other</u>	
3. Audit Field Office a. <input type="checkbox"/> <u>Other</u> b. <input type="checkbox"/> <u>Other</u>		4. AGENCY INFORMATION a. Agency Name: <u>REAL ESTATE APPRAISERS</u> b. State: <u>MISSISSIPPI</u>	
5. CONTACT INFORMATION a. Name: <u>BOARDS</u> b. Title: <u>CHAIRMAN</u> c. Address: <u>6011 GOVERNMENT ST.</u> d. City: <u>MOBILE</u> State: <u>AL</u> Zip: <u>36688</u> e. Phone: <u>504-932-4778</u> Fax: <u>504-932-4431</u> f. E-mail: <u>None</u>		6. CONTACT INFORMATION a. Name: <u>CLAYTON BRIDG</u> Title: <u>EPA</u> b. Address: <u>None</u> c. City: <u>None</u> State: <u>None</u> Zip: <u>None</u> d. Phone: <u>None</u> Fax: <u>None</u> e. E-mail: <u>None</u>	
Completed Under Oath: I certify the Report and its contents to be true and correct to the best of my knowledge and belief. Date: <u>2/22/88</u>			
I agree and acknowledge to the auditor's review, to reasonable questions, to reasonable conditions, to required evidence, to representations, and to management letter, about the fact, to the extent the fact, as set forth in the fact, is true. a. <input type="checkbox"/> <u>True</u>			
7. ATTACHED DOCUMENTS a. Type of audit report or financial statements: <input type="checkbox"/> <u>Not Available</u> <input type="checkbox"/> Unaudited <input type="checkbox"/> Audited <input type="checkbox"/> Adverse <input type="checkbox"/> Discretion of Opinion b. Is a going concern explanatory paragraph included in the audit report? <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> c. Is the way of the facts fairly stated? <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> d. Is there a related party footnote? <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u>			
8. INTERNAL CONTROL a. In the comments on internal control include: <input type="checkbox"/> <u>Internal weaknesses</u> <input type="checkbox"/> <u>material conditions</u> <input type="checkbox"/> <u>not applicable</u> b. <u>None</u> c. In the comments on compliance include: <input type="checkbox"/> <u>Material weaknesses</u> <input type="checkbox"/> <u>Prohibitive weaknesses</u> <input type="checkbox"/> <u>not applicable</u> d. <u>None</u>			
9. NONCOMPLIANCE LETTER (Include system and no.) Reported <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> Reported <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> Reported <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u>			
10. SCHEDULE OF CURRENT YEAR NONCOMPLIANCE LETTERS (Include system and no.) a. <u>None</u> b. <u>None</u> c. <u>None</u> d. <u>None</u> e. <u>None</u> f. <u>None</u> g. <u>None</u> h. <u>None</u> i. <u>None</u> j. <u>None</u> k. <u>None</u> l. <u>None</u> m. <u>None</u> n. <u>None</u> o. <u>None</u> p. <u>None</u> q. <u>None</u> r. <u>None</u> s. <u>None</u> t. <u>None</u> u. <u>None</u> v. <u>None</u> w. <u>None</u> x. <u>None</u> y. <u>None</u> z. <u>None</u> aa. <u>None</u> ab. <u>None</u> ac. <u>None</u> ad. <u>None</u> ae. <u>None</u> af. <u>None</u> ag. <u>None</u> ah. <u>None</u> ai. <u>None</u> aj. <u>None</u> ak. <u>None</u> al. <u>None</u> am. <u>None</u> an. <u>None</u> ao. <u>None</u> ap. <u>None</u> aq. <u>None</u> ar. <u>None</u> as. <u>None</u> at. <u>None</u> au. <u>None</u> av. <u>None</u> aw. <u>None</u> ax. <u>None</u> ay. <u>None</u> az. <u>None</u> ba. <u>None</u> bb. <u>None</u> bc. <u>None</u> bd. <u>None</u> be. <u>None</u> bf. <u>None</u> bg. <u>None</u> bh. <u>None</u> bi. <u>None</u> bj. <u>None</u> bk. <u>None</u> bl. <u>None</u> bm. <u>None</u> bn. <u>None</u> bo. <u>None</u> bp. <u>None</u> bq. <u>None</u> br. <u>None</u> bs. <u>None</u> bt. <u>None</u> bu. <u>None</u> bv. <u>None</u> bw. <u>None</u> bx. <u>None</u> by. <u>None</u> bz. <u>None</u> ca. <u>None</u> cb. <u>None</u> cc. <u>None</u> cd. <u>None</u> ce. <u>None</u> cf. <u>None</u> cg. <u>None</u> ch. <u>None</u> ci. <u>None</u> cj. <u>None</u> ck. <u>None</u> cl. <u>None</u> cm. <u>None</u> cn. <u>None</u> co. <u>None</u> cp. <u>None</u> cq. <u>None</u> cr. <u>None</u> cs. <u>None</u> ct. <u>None</u> cu. <u>None</u> cv. <u>None</u> cw. <u>None</u> cx. <u>None</u> cy. <u>None</u> cz. <u>None</u> da. <u>None</u> db. <u>None</u> dc. <u>None</u> dd. <u>None</u> de. <u>None</u> df. <u>None</u> dg. <u>None</u> dh. <u>None</u> di. <u>None</u> dj. <u>None</u> dk. <u>None</u> dl. <u>None</u> dm. <u>None</u> dn. <u>None</u> do. <u>None</u> dp. <u>None</u> dq. <u>None</u> dr. <u>None</u> ds. <u>None</u> dt. <u>None</u> du. <u>None</u> dv. <u>None</u> dw. <u>None</u> dx. <u>None</u> dy. <u>None</u> dz. <u>None</u> ea. <u>None</u> eb. <u>None</u> ec. <u>None</u> ed. <u>None</u> ee. <u>None</u> ef. <u>None</u> eg. <u>None</u> eh. <u>None</u> ei. <u>None</u> ej. <u>None</u> ek. <u>None</u> el. <u>None</u> em. <u>None</u> en. <u>None</u> eo. <u>None</u> ep. <u>None</u> eq. <u>None</u> er. <u>None</u> es. <u>None</u> et. <u>None</u> eu. <u>None</u> ev. <u>None</u> ew. <u>None</u> ex. <u>None</u> ey. <u>None</u> ez. <u>None</u> fa. <u>None</u> fb. <u>None</u> fc. <u>None</u> fd. <u>None</u> fe. <u>None</u> ff. <u>None</u> fg. <u>None</u> fh. <u>None</u> fi. <u>None</u> fj. <u>None</u> fk. <u>None</u> fl. <u>None</u> fm. <u>None</u> fn. <u>None</u> fo. <u>None</u> fp. <u>None</u> fq. <u>None</u> fr. <u>None</u> fs. <u>None</u> ft. <u>None</u> fu. <u>None</u> fv. <u>None</u> fw. <u>None</u> fx. <u>None</u> fy. <u>None</u> fz. <u>None</u> ga. <u>None</u> gb. <u>None</u> gc. <u>None</u> gd. <u>None</u> ge. <u>None</u> gf. <u>None</u> gg. <u>None</u> gh. <u>None</u> gi. <u>None</u> gj. <u>None</u> gk. <u>None</u> gl. <u>None</u> gm. <u>None</u> gn. <u>None</u> go. <u>None</u> gp. <u>None</u> gq. <u>None</u> gr. <u>None</u> gs. <u>None</u> gt. <u>None</u> gu. <u>None</u> gv. <u>None</u> gw. <u>None</u> gx. <u>None</u> gy. <u>None</u> gz. <u>None</u> ha. <u>None</u> hb. <u>None</u> hc. <u>None</u> hd. <u>None</u> he. <u>None</u> hf. <u>None</u> hg. <u>None</u> hh. <u>None</u> hi. <u>None</u> hj. <u>None</u> hk. <u>None</u> hl. <u>None</u> hm. <u>None</u> hn. <u>None</u> ho. <u>None</u> hp. <u>None</u> hq. <u>None</u> hr. <u>None</u> hs. <u>None</u> ht. <u>None</u> hu. <u>None</u> hv. <u>None</u> hw. <u>None</u> hx. <u>None</u> hy. <u>None</u> hz. <u>None</u> ia. <u>None</u> ib. <u>None</u> ic. <u>None</u> id. <u>None</u> ie. <u>None</u> if. <u>None</u> ig. <u>None</u> ih. <u>None</u> ii. <u>None</u> ij. <u>None</u> ik. <u>None</u> il. <u>None</u> im. <u>None</u> in. <u>None</u> io. <u>None</u> ip. <u>None</u> iq. <u>None</u> ir. <u>None</u> is. <u>None</u> it. <u>None</u> iu. <u>None</u> iv. <u>None</u> iw. <u>None</u> ix. <u>None</u> iy. <u>None</u> iz. <u>None</u> ja. <u>None</u> jb. <u>None</u> jc. <u>None</u> jd. <u>None</u> je. <u>None</u> jf. <u>None</u> jg. <u>None</u> jh. <u>None</u> ji. <u>None</u> jj. <u>None</u> jk. <u>None</u> jl. <u>None</u> jm. <u>None</u> jn. <u>None</u> jo. <u>None</u> jp. <u>None</u> jq. <u>None</u> jr. <u>None</u> js. <u>None</u> jt. <u>None</u> ju. <u>None</u> jv. <u>None</u> jw. <u>None</u> jx. <u>None</u> jy. <u>None</u> jz. <u>None</u> ka. <u>None</u> kb. <u>None</u> kc. <u>None</u> kd. <u>None</u> ke. <u>None</u> kf. <u>None</u> kg. <u>None</u> kh. <u>None</u> ki. <u>None</u> kj. <u>None</u> kl. <u>None</u> km. <u>None</u> kn. <u>None</u> ko. <u>None</u> kp. <u>None</u> kq. <u>None</u> kr. <u>None</u> ks. <u>None</u> kt. <u>None</u> ku. <u>None</u> kv. <u>None</u> kw. <u>None</u> kx. <u>None</u> ky. <u>None</u> kz. <u>None</u> la. <u>None</u> lb. <u>None</u> lc. <u>None</u> ld. <u>None</u> le. <u>None</u> lf. <u>None</u> lg. <u>None</u> lh. <u>None</u> li. <u>None</u> lj. <u>None</u> lk. <u>None</u> ll. <u>None</u> lm. <u>None</u> ln. <u>None</u> lo. <u>None</u> lp. <u>None</u> lq. <u>None</u> lr. <u>None</u> ls. <u>None</u> lt. <u>None</u> lu. <u>None</u> lv. <u>None</u> lw. <u>None</u> lx. <u>None</u> ly. <u>None</u> lz. <u>None</u> ma. <u>None</u> mb. <u>None</u> mc. <u>None</u> md. <u>None</u> me. <u>None</u> mf. <u>None</u> mg. <u>None</u> mh. <u>None</u> mi. <u>None</u> mj. <u>None</u> mk. <u>None</u> ml. <u>None</u> mm. <u>None</u> mn. <u>None</u> mo. <u>None</u> mp. <u>None</u> mq. <u>None</u> mr. <u>None</u> ms. <u>None</u> mt. <u>None</u> mu. <u>None</u> mv. <u>None</u> mw. <u>None</u> mx. <u>None</u> my. <u>None</u> mz. <u>None</u> na. <u>None</u> nb. <u>None</u> nc. <u>None</u> nd. <u>None</u> ne. <u>None</u> nf. <u>None</u> ng. <u>None</u> nh. <u>None</u> ni. <u>None</u> nj. <u>None</u> nk. <u>None</u> nl. <u>None</u> nm. <u>None</u> nn. <u>None</u> no. <u>None</u> np. <u>None</u> nq. <u>None</u> nr. <u>None</u> ns. <u>None</u> nt. <u>None</u> nu. <u>None</u> nv. <u>None</u> nw. <u>None</u> nx. <u>None</u> ny. <u>None</u> nz. <u>None</u> oa. <u>None</u> ob. <u>None</u> oc. <u>None</u> od. <u>None</u> oe. <u>None</u> of. <u>None</u> og. <u>None</u> oh. <u>None</u> oi. <u>None</u> oj. <u>None</u> ok. <u>None</u> ol. <u>None</u> om. <u>None</u> on. <u>None</u> oo. <u>None</u> op. <u>None</u> oq. <u>None</u> or. <u>None</u> os. <u>None</u> ot. <u>None</u> ou. <u>None</u> ov. <u>None</u> ow. <u>None</u> ox. <u>None</u> oy. <u>None</u> oz. <u>None</u> pa. <u>None</u> pb. <u>None</u> pc. <u>None</u> pd. <u>None</u> pe. <u>None</u> pf. <u>None</u> pg. <u>None</u> ph. <u>None</u> pi. <u>None</u> pj. <u>None</u> pk. <u>None</u> pl. <u>None</u> pm. <u>None</u> pn. <u>None</u> po. <u>None</u> pp. <u>None</u> pq. <u>None</u> pr. <u>None</u> ps. <u>None</u> pt. <u>None</u> pu. <u>None</u> pv. <u>None</u> pw. <u>None</u> px. <u>None</u> py. <u>None</u> pz. <u>None</u> qa. <u>None</u> qb. <u>None</u> qc. <u>None</u> qd. <u>None</u> qe. <u>None</u> qf. <u>None</u> qg. <u>None</u> qh. <u>None</u> qi. <u>None</u> qj. <u>None</u> qk. <u>None</u> ql. <u>None</u> qm. <u>None</u> qn. <u>None</u> qo. <u>None</u> qp. <u>None</u> qq. <u>None</u> qr. <u>None</u> qs. <u>None</u> qt. <u>None</u> qu. <u>None</u> qv. <u>None</u> qw. <u>None</u> qx. <u>None</u> qy. <u>None</u> qz. <u>None</u> ra. <u>None</u> rb. <u>None</u> rc. <u>None</u> rd. <u>None</u> re. <u>None</u> rf. <u>None</u> rg. <u>None</u> rh. <u>None</u> ri. <u>None</u> rj. <u>None</u> rk. <u>None</u> rl. <u>None</u> rm. <u>None</u> rn. <u>None</u> ro. <u>None</u> rp. <u>None</u> rq. <u>None</u> rr. <u>None</u> rs. <u>None</u> rt. <u>None</u> ru. <u>None</u> rv. <u>None</u> rw. <u>None</u> rx. <u>None</u> ry. <u>None</u> rz. <u>None</u> sa. <u>None</u> sb. <u>None</u> sc. <u>None</u> sd. <u>None</u> se. <u>None</u> sf. <u>None</u> sg. <u>None</u> sh. <u>None</u> si. <u>None</u> sj. <u>None</u> sk. <u>None</u> sl. <u>None</u> sm. <u>None</u> sn. <u>None</u> so. <u>None</u> sp. <u>None</u> sq. <u>None</u> sr. <u>None</u> ss. <u>None</u> st. <u>None</u> su. <u>None</u> sv. <u>None</u> sw. <u>None</u> sx. <u>None</u> sy. <u>None</u> sz. <u>None</u> ta. <u>None</u> tb. <u>None</u> tc. <u>None</u> td. <u>None</u> te. <u>None</u> tf. <u>None</u> tg. <u>None</u> th. <u>None</u> ti. <u>None</u> tj. <u>None</u> tk. <u>None</u> tl. <u>None</u> tm. <u>None</u> tn. <u>None</u> to. <u>None</u> tp. <u>None</u> tq. <u>None</u> tr. <u>None</u> ts. <u>None</u> tu. <u>None</u> tv. <u>None</u> tw. <u>None</u> tx. <u>None</u> ty. <u>None</u> tz. <u>None</u> ua. <u>None</u> ub. <u>None</u> uc. <u>None</u> ud. <u>None</u> ue. <u>None</u> uf. <u>None</u> ug. <u>None</u> uh. <u>None</u> ui. <u>None</u> uj. <u>None</u> uk. <u>None</u> ul. <u>None</u> um. <u>None</u> un. <u>None</u> uo. <u>None</u> up. <u>None</u> uq. <u>None</u> ur. <u>None</u> us. <u>None</u> ut. <u>None</u> uu. <u>None</u> uv. <u>None</u> uv. <u>None</u> vw. <u>None</u> vx. <u>None</u> vy. <u>None</u> vz. <u>None</u> wa. <u>None</u> wb. <u>None</u> wc. <u>None</u> wd. <u>None</u> we. <u>None</u> wf. <u>None</u> wg. <u>None</u> wh. <u>None</u> wi. <u>None</u> wj. <u>None</u> wk. <u>None</u> wl. <u>None</u> wm. <u>None</u> wn. <u>None</u> wo. <u>None</u> wp. <u>None</u> wq. <u>None</u> wr. <u>None</u> ws. <u>None</u> wt. <u>None</u> wv. <u>None</u> ww. <u>None</u> wx. <u>None</u> wy. <u>None</u> wz. <u>None</u> xa. <u>None</u> xb. <u>None</u> xc. <u>None</u> xd. <u>None</u> xe. <u>None</u> xf. <u>None</u> xg. <u>None</u> xh. <u>None</u> xi. <u>None</u> xj. <u>None</u> xk. <u>None</u> xl. <u>None</u> xm. <u>None</u> xn. <u>None</u> xo. <u>None</u> xp. <u>None</u> xq. <u>None</u> xr. <u>None</u> xs. <u>None</u> xt. <u>None</u> xu. <u>None</u> xv. <u>None</u> xv. <u>None</u> yw. <u>None</u> yx. <u>None</u> yy. <u>None</u> yz. <u>None</u> za. <u>None</u> zb. <u>None</u> zc. <u>None</u> zd. <u>None</u> ze. <u>None</u> zf. <u>None</u> zg. <u>None</u> zh. <u>None</u> zi. <u>None</u> zj. <u>None</u> zk. <u>None</u> zl. <u>None</u> zm. <u>None</u> zn. <u>None</u> zo. <u>None</u> zp. <u>None</u> zq. <u>None</u> zr. <u>None</u> zs. <u>None</u> zt. <u>None</u> zu. <u>None</u> zv. <u>None</u> zv. <u>None</u> zw. <u>None</u> zx. <u>None</u> zy. <u>None</u> zz. <u>None</u>			

**LOUISIANA REAL ESTATE APPRAISERS STATE BOARD OF CERTIFICATION
DEPARTMENT OF ECONOMIC DEVELOPMENT
STATE OF LOUISIANA
FINDINGS OR MANAGEMENT LETTER COMMENTS**

There were no prior year findings or management letter comments.