

#### 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.  

All of the 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 approvals by the Assessor.

#### MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-3842:1 through 42:12 (the open meetings law).  

This office does not contain or require board members therefore this requirement does not apply to this office.

#### DEBT

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 deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

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**JANECE D. DEGAN, ASSESSOR**  
**57E MUNICIPAL DISTRICT, PARISH OF ORLEANS**  
**NEW ORLEANS, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**(Compiled)**  
**YEAR ENDED DECEMBER 31, 1996**

These provisions of state law, this report is a public document. A copy of this report is being provided to the various departments, entities and agencies of the parish. The report is also being made public by the parish. The Board of Supervisors of the Parish of Orleans, Louisiana, and the Auditor and other members of the office of the parish clerk of court

Release Date **APR 05 1997**

*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

441 VETERANS BUILDING

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MOBILE 319

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NEW ORLEANS, LOUISIANA 70002-0001

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MEMBERSHIP: JEFFREY, L.P.A.  
MEMBERSHIP: JEFFREY, L.P.A.

**MEMBER**

MEMBERSHIP: JEFFREY & COMPANY, L.P.A.  
MEMBERSHIP: JEFFREY & COMPANY, L.P.A.

**INDEPENDENT ACCOUNTANT'S REPORT**

Jarvis D. Degan, Assessor  
6th Municipal District, Parish of Orleans  
New Orleans, Louisiana

We have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Assessor's Office, 6th Municipal District, Parish of Orleans, New Orleans, Louisiana as of and for the year ended December 31, 1996 as required by Louisiana Revised Statute 24:513, and in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of management in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion on them.

Management has elected to omit substantially all financial statement disclosures. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Assessor's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Bernard & Franks*

February 9, 1997

JANYCE D. ORSIAN, ASSESSOR  
 6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 COMBINED BALANCE SHEET  
 GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP  
 DECEMBER 31, 1999  
 See Accountants' Compilation Report

	<u>Governmental</u> <u>Fund Type</u> <u>General</u> <u>Fund</u>	<u>Account</u> <u>GROUP</u> <u>General</u> <u>Fund</u> <u>Assets</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 60,046	\$ --	\$ 60,046
Fixed assets:			
Transportation equipment	--	15,840	15,840
Office furniture and equipment	--	25,704	25,704
Total assets	<u>\$ 60,046</u>	<u>\$ 41,580</u>	<u>\$101,626</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts Payable	\$ 1,382	\$ --	\$ 1,382
total liabilities	<u>\$ 1,382</u>	<u>\$ --</u>	<u>\$ 1,382</u>
Fund Equity			
Investment in general fixed assets	\$ --	\$ 41,580	\$ 41,580
Fund Balance			
Unreserved - undesignated	58,664	--	58,664
Total fund equity	<u>\$ 58,664</u>	<u>\$ 41,580</u>	<u>\$100,244</u>
total liabilities and fund equity	<u>\$ 60,046</u>	<u>\$ 41,580</u>	<u>\$101,626</u>

JEMYCE D. DEEMAN, ASSESSOR  
6TH MUNICIPAL DISTRICT, PARISH OF ORLEANS  
NEW ORLEANS, LOUISIANA

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SECURITY INFORMATION

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MEMBERS

MEMBER OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Jacques D. Degen, Assessor  
6th Municipal District, Parish of Orleans  
New Orleans, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Assessor's Office, 6th Municipal District, Parish of Orleans and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Assessor's Office, 6th Municipal District, Parish of Orleans compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Attestation 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 specified 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 purpose.

**PUBLIC BID LAW**

1. Select all expenditures made during the year for material and supplies exceeding \$5,000 or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-SSB:0011-1261 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by ISA-3543:1000-1124 (the code of ethics) and a list of outside business interests of all board members and employees, as well as their immediate families.

There are no board members. Management furnished us with a statement that none of the employees or their immediate families had any outside business interest.

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

Management provided us with the required list.

4. Determine whether any of these employees included in the listing obtained from management in agreed-upon procedures (2) were also included on 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 (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

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

Management provided us with copies of the original budget.

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

Due to the size of the office, there are no board members therefore this question does not apply.

7. compare the revenues and expenditures of the final budget to actual revenue and expenditures to determine if actual revenue or expenditures exceed budgeted amounts by more than 1%.

Actual revenues were greater than budgeted amounts and actual expenditures were less than budgeted amounts.

ADVANCES AND BONUSES

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

As stated in item 6 above there are no minutes. We inspected payroll records for the year and noted no instances which would indicate payments of bonuses, advances or gifts to employees.

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 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.

*Bernal & Fink*

February 3, 1997



JANICE D. DEGAN, ASSISTANT  
 5TH MUNICIPAL DISTRICT, PARISH OF ORLEANS  
 NEW ORLEANS, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET (ORAS BASIS) AND ACTUAL  
 - GOVERNMENTAL FUND TYPE  
 For the Year Ended December 31, 1994  
 See Accountants' Compilation Report

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Intergovernmental revenues:			
Compensation from taxing			
Bodies	\$102,500	\$100,271	\$ 2,229
Interest income	2,322	2,322	(122)
Total revenues	\$104,822	\$102,593	\$ 2,229
<b>Expenditures:</b>			
General government-taxation:			
Personal services and			
related benefits	\$125,000	\$117,488	\$ 7,512
Materials and supplies	2,500	2,650	(150)
Other services and charges	8,200	9,879	(1,679)
Travel and other charges	8,000	5,151	2,849
Miscellaneous	9,200	9,826	(626)
Capital outlay	7,000	1,675	5,325
Total expenditures	\$169,900	\$157,269	\$ 12,631
Excess revenue (expenditures)	\$ (65,078)	\$ 12,694	\$ 17,794
Fund balance, beginning of year	42,822	45,870	(2,810)
Fund balance, end of year	\$ 40,822	\$ 58,564	\$ 9,864