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CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1968**

As an agency of state law, the parish is a public institution. It is an enterprise which is subject to the scrutiny, or oversight, of the public. The report is required by the parish as a condition of the parish's participation in the State's program of the Legislative Council's grant programs, at the request of the parish clerk of court.

JUN 2 1968

1968-69

**VERNON R
COON**

VERNON R. COON, CPA

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

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

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Independent Auditor's Report

HONORABLE MONELLE MOSELEY, CLA
CONCORDIA PARISH ASSessor
Vicksin, Louisiana

I have audited the general purpose financial statements of the Concordia Parish Assessor, a component unit of the Concordia Parish Police Jury, as of December 31, 1998, and for the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Concordia 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 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 general purpose 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 above present fairly, in all material respects, the financial position of the Concordia Parish Assessor as of December 31, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

MONELLE MOSELEY
ASSessor OF CONCORDIA
PARISH ASSessor

ASSessor OF LOUISIANA
ASSessor PARISH
ASSessor

ASSessor OF LOUISIANA
ASSessor PARISH
ASSessor

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HONORABLE MONTELLI MUSELETY, CLA
CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana
Independent Auditor's Report,
December 31, 1998

In accordance with Government Auditing Standards, I have also issued a report dated May 24, 1999, on the Concordia Parish Assessor's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting.



Winn Monroe, Louisiana
May 24, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE - <u>GENERAL FUND</u>	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL MEMORANDUM ONLY
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$227,742		\$227,742
Receivables	216,345		216,345
Office furnishings and equipment		44,516	44,516
TOTAL ASSETS AND OTHER DEBITS	<u>\$444,085</u>	<u>\$44,516</u>	<u>\$488,601</u>
LIABILITIES AND FUND EQUITY			
<i>Liabilities:</i>			
Accounts payable	\$191		\$191
Payroll withholdings payable	4,523		4,523
Total Liabilities	<u>4,714</u>	<u>NONE</u>	<u>4,714</u>
<i>Fund Equity:</i>			
Investment in general fixed assets		44,516	44,516
Fund balance - unreserved - undesignated	438,571		438,571
Total Fund Equity	<u>438,571</u>	<u>44,516</u>	<u>483,087</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$444,085</u>	<u>\$44,516</u>	<u>\$488,601</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSessor
Vidalia, 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: FAVORABLE UNFAVORABLE
REVENUES			
Taxes - ad valorem	\$204,000	\$207,253	3,253
Intergovernmental revenues:			
Federal grant - in lieu of taxes	1,800	1,916	116
State grant - state income sharing (net)	18,000	18,760	760
Fees, charges, and commissions for services	3,000	4,272	1,272
Use of money and property - interest earnings	14,800	14,839	39
Total revenues	<u>240,800</u>	<u>246,130</u>	<u>5,330</u>
EXPENDITURES			
General government - transactions:			
Current:			
Personal services and related benefits	190,000	185,368	4,632
Operating services	19,235	17,226	2,009
Materials and supplies	3,900	2,629	1,271
Travel and other charges	31,000	9,662	1,338
Capital outlay	1,300	528	772
Total expenditures	<u>235,635</u>	<u>213,413</u>	<u>22,222</u>
EXCESS OF REVENUES OVER EXPENDITURES	15,165	32,718	17,553
FUND BALANCE AT BEGINNING OF YEAR	<u>406,653</u>	<u>406,653</u>	
FUND BALANCE AT END OF YEAR	<u>\$421,818</u>	<u>\$439,371</u>	<u>\$17,553</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR
Vladia, 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, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$190,000	\$197,092	\$7,092
Intergovernmental revenues:			
Federal grant - in lieu of taxes		2,038	2,038
State grant - state income sharing (net)	18,000	21,164	3,164
Fees, charges, and commissions for services	2,500	4,498	1,998
Use of money and property - interest earnings	12,000	11,532	(468)
Total revenues	<u>232,500</u>	<u>236,345</u>	<u>3,845</u>
EXPENDITURES			
General government - taxation:			
Current:			
Personal services and related benefits	198,000	178,403	19,597
Operating services	23,000	17,825	4,175
Materials and supplies	5,000	3,772	1,227
Travel and other charges	12,000	9,250	2,749
Debt service	4,340	4,340	
Capital outlay	1,200		1,200
Total expenditures	<u>238,540</u>	<u>214,158</u>	<u>24,382</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(6,040)</u>	<u>22,187</u>	<u>28,193</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>384,506</u>	<u>384,506</u>	
FUND BALANCE AT END OF YEAR	<u>\$378,466</u>	<u>\$406,693</u>	<u>\$28,193</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. The assessor assesses all real and movable property in the parish, subject to all salaried taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. 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.

At December 31, 1997, there are 26,593 real and movable assessment listings totaling \$43,110,620 and \$36,328,670 respectively. This represents a increase of 92 assessment listings. The total assessed valuation increased by \$9,399,340.

At December 31, 1998, there are 28,115 real and movable assessment listings totaling \$48,430,830 and \$36,686,500 respectively. This represents an increase of 1,522 assessment listings. The total assessed valuation increased by \$11,287,380.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia 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 establishes criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criteria 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:

1. Appointing a voting majority of an organization's governing body, and,

CONCORDIA PARISH ASSESSOR

Vicksburg, Louisiana

Notes to the Financial Statements (Continued)

- 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 Concordia 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 that governmental unit, 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.

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

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 or 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 only the use of governmental funds (General Fund). All valuation tax revenue authorized by Act 17 of 1990 is accounted for in this fund. General operating expenditures are paid from this fund.

4. 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 98 per cent of fixed assets are valued at actual historical costs based on the actual costs of like items, while the remaining 2 per cent are based on estimated historical costs. No depreciation has been provided on general fixed assets.

11. 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) in 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, attach 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 47:1593 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, ad valorem taxes, state revenue sharing, and fees for preparing tax rolls have been treated as receivable to account.

Expenditures

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

B. 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 expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not included in the assessor's accounting system. All changes in the budget must be approved by the assessor.

UNIONHOLA PARISH, ASSessor

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

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 and subsequent amendments.

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 (bank balances) totaling \$277,742 as follows:

Demand deposits	\$28,499
Time deposits	<u>189,243</u>
Total	<u>\$277,742</u>

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. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1998, are secured as follows:

Bank balances	<u>\$71,441</u>
Federal deposit insurance	\$142,198
Pledged securities (noncollateralized)	<u>458,670</u>
Total	<u>\$600,668</u>

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 C70.906; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the

DISCORDIA PARISH, ASSessor

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 19 (1214 states that securities held by a third party shall be deemed to be held in the assessor's name.

4. VACATION AND SICK LEAVE

All employees are granted ten days of noncumulative sick leave each year and from five to fifteen days of noncumulative vacation leave each year, depending on length of service. At December 31, 1998, there are no accumulated and vested benefits relating to vacation and sick leave.

II. RISK MANAGEMENT

The assessor is exposed to various risks of loss related to theft, shaft 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 her automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the two years ended December 31, 1998.

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 valuations:

CONCORDIA PARISH ASSessor

Wolke, Louisiana

Notes to the Financial Statements (Continued)

	1998 <u>Assessed Valuation</u>	Per cent of Total Assessed Valuation
Martin Mills, Inc.	579,579,210	31.66%
Concordia Bank & Trust Co.	4,737,880	2.42%
Energy Louisiana, Inc.	2,429,550	1.31%
BellSouth Telecommunications	2,102,640	1.11%
Aluminum Company of America	1,943,400	1.05%
Range Corporation	1,026,110	0.54%
Concordia Electric Coop, Inc.	1,050,340	0.55%
Louisiana Central Bank	661,710	0.34%
Angulina Properties, LLC	654,900	0.33%
Professional Health Services	485,560	0.25%
Total	<u><u>334,631,360</u></u>	<u><u>94.24%</u></u>

3. RECEIVABLES

The General Fund receivables of \$216,343, at December 31, 1998, are as follows:

<u>Class of Receivables</u>	
Ad valorem taxes	\$198,081
Intergovernmental revenues - state grant - state revenue sharing	18,260
Fees, charges, and commissions for services	<u>1,992</u>
Total	<u><u>\$216,343</u></u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in offices furnishings and equipment follows:

Balance at January 1, 1997	\$43,968
Additions	NONE
Deductions	<u>NONE</u>
Balance at January 1, 1998	43,968
Additions	NONE
Deductions	<u>538</u>
Balance at December 31, 1998	<u><u>\$43,430</u></u>

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana
Notes to the Financial Statements (Continued)

Balance at January 1, 1997, have been restated to reflect adjustments made due to performance of a physical inventory.

5. PENSION PLAN

Substantially all employees of the Concordia Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 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 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or jointed 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 by state statute.

The System issues an annual publicly available 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 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the Concordia Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 per cent of annual covered payroll. Contributions to the system include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue during funds appropriated by the legislature. The contribution requirements of plan members and the Concordia Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, 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 Concordia Parish Assessor's contributions to the system for the years ending December 31, 1996, 1997, 1998, were \$8,164, \$8,879, and \$8,678, respectively, equal to the required contributions for each year.

CONCORDIA PARISH ASSESSOR

Wabola, Louisiana

Notes to the Financial Statements (Continued)

6. POST RETIREMENT BENEFITS

The Concordia Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the assessor. The assessor recognizes the cost of providing these benefits (assessor's cost of premiums) as an expenditure when the monthly premiums are paid. For the years ended December 31, 1998 and December 31, 1997, the total amount of premiums paid were \$20,436, and \$20,938, while the amounts paid for retirees totaled \$7,153, per year.

7. LITIGATION AND CLAIMS

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

8. EXPENDITURES OF THE ASSESSOR PAID BY THE PARISH POLICE JURY

The Concordia Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Concordia Parish Police Jury.

9. YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic date processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Concordia 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 following systems requiring 2000 remediation: a tax assessment system. Testing and validation of this system is scheduled to be performed prior to July 1, 1999. An approximate cost of testing and validation has not yet been determined.

Because of the unproven nature of the Year 2000 issue, its effects and the success of related remediation 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 remediation 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 Report Required
by Government Auditing Standards**

The following independent auditor's report on compliance with laws, regulations, and contracts and internal control 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

CONCORDIA PARISH ASSessor
Vidalia, Louisiana

I have audited the general purpose financial statements of the Concordia Parish Assessor as of and for the two years ended December 31, 1998, and have issued my report thereon dated May 24, 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 Concordia Parish Assessor's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 Concordia 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.

MEMBER FIDELITY
SERVICES OF BARTON
PUBLISHERS

MEMBER OF BARRON'S
CORPORATE FINANCIAL
MANAGEMENT

FINANCIAL LENDING BY
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CONCORDIA PARISH ASSESSOR

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



West Monroe, Louisiana
May 24, 1999

CONCORDIA PARISH ASSESSOR
Vicksin, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years 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 Concordia Parish Assessor.
2. No instances of noncompliance material to the financial statements of Concordia 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

CONCORDIA PARISH ASSESSOR
Vidalia, Louisiana

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

There were no audit findings reported in the audit for the year ended December 31, 1998.