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HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA

FINANCIAL REPORT

June 30, 1959

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Release Date 7-18-61



HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

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United
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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS AND THE SUPPLEMENTARY INFORMATION

Honorable Huntington B. Downer, Jr., Speaker of the House of Representatives
House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the House of Representatives, State of Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the House's 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 and the standards applicable to audits contained in *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 financial statements are free of material misstatements. An audit 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 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 1, the financial statements of the House of Representatives, State of Louisiana are intended to present the financial position and results of operations of only that portion of the reporting entity of the State of Louisiana.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the House of Representatives, State of Louisiana, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 1999, on our consideration of the House of Representatives, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the House of Representatives, State of Louisiana, taken as a whole. The supporting schedule listed in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the financial statements of the House of Representatives. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

FROST, SALTER, HARPER & ALFORD, L.L.C.

Frost, Salter, Harper & Alford, L.L.C.

September 22, 1999

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Condensed Balance Sheet

June 30, 1999

Fund Type and Account Groups

ASSETS AND OTHER DEBIT	Governmental Fund Type	Account Groups		Total (Memorandum Only)
		General	General	June 30, 1999
		Fixed Assets	Long-Term Debt	
Cash and cash equivalents	\$ 2,724,894	\$ -	\$ -	\$ 2,724,894
Accounts receivable	31,060	-	-	31,060
Due from other legislative agencies	1,872,866	-	-	1,872,866
Furniture, fixtures and equipment	-	4,816,864	-	4,816,864
Other debit - amounts to be credited for compensated absences	-	-	932,350	932,350
Total Assets and Other Debit	\$ 5,428,820	\$ 4,816,864	\$ 932,350	\$ 6,178,074
LIABILITIES, FUND EQUITY AND OTHER CREDIT				
Liabilities				
Accounts payable	\$ 682,808	\$ -	\$ -	\$ 682,808
Employee benefits payable	132,530	-	-	132,530
Salaries payable	335,582	-	-	335,582
Compensated absences	-	-	932,350	932,350
Total liabilities	1,150,920	-	932,350	2,083,270
Fund Equity and Other Credit				
Investment in general fixed assets	-	4,816,864	-	4,816,864
Fund balances:				
Reserved for encumbrances	2,878,488	-	-	2,878,488
Unreserved, undesignated	598,214	-	-	598,214
Total fund equity and other credit	3,476,702	4,816,864	-	6,693,874
Total Liabilities, Fund Equity and Other Credit	\$ 4,627,622	\$ 4,816,864	\$ 932,350	\$ 6,178,074

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA**Statement of Revenues, Expenditures and
Changes in Fund Balance - General Fund****Year Ended June 30, 1999****Revenues**

State appropriation	\$ 13,818,200
Interest	263,249
Intergovernmental	1,862,871
Other	<u>74,368</u>
Total revenues	<u>18,718,288</u>

Expenditures

Current operations -	
Personal services	18,899,238
Travel	452,198
Supplies	309,538
Telephone, utilities and building	822,874
Dues and subscriptions	67,562
Printing	318,634
Office expense and maintenance	1,788,264
Other fees and services	167,889
Capital outlay	<u>1,818,343</u>
Total expenditures	<u>28,857,131</u>

(Deficiency) of Revenues Over Expenditures**(2,138,842)****Fund Balance**

Beginning	<u>4,798,342</u>
Ending	<u>\$ 2,659,500</u>

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Statement of Revenues, Expenditures and Encumbrances,

Year Ended June 30, 1999

and Changes in Fund Balances - Budget (Legal Basis) and Actual

General Fund

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Main appropriations	\$17,018,300	\$17,018,300	\$ -
Interest	-	180,100	281,249
Intergovernmental	-	1,360,271	1,360,271
Other	-	74,269	74,269
Reappropriated fund balance (1)	4,729,912	4,729,912	-
Total revenues	21,748,212	23,462,852	1,714,640
Expenditures and Encumbrances			
Current expenditures -			
Personal expenses	14,400,000	15,795,637	(1,394,637)
Travel	312,000	452,100	(140,100)
Supplies	368,100	308,030	60,070
Telephone, utilities and building	258,000	822,274	(564,274)
Dues and subscriptions	48,000	67,562	19,562
Printing	168,300	318,034	(149,734)
Office expense and maintenance	1,149,614	1,654,822	(505,208)
Other fees and services	20,000	74,175	(54,175)
Capital outlay	180,000	1,871,449	(1,691,449)
Total expenditures and encumbrances	17,819,000	21,464,871	(6,354,129)
Excess of Revenues Over Expenditures and Encumbrances	4,929,212	2,000,000	(2,929,212)
Fund Balance			
Beginning	4,929,212	4,929,212	-
Less reappropriated fund balance (1)	(4,929,212)	(4,929,212)	-
Ending	\$ 4,929,212	2,000,000	\$ (2,929,212)
Adjustments to Generally Accepted Accounting Principles			
Current year encumbrances included in expenditures		2,076,486	
Accrued payroll not budgeted in current year		(280,986)	
Ending (GAAP Basis)		\$ 2,076,410	

(1) Budget includes reappropriated fund balances carried over from prior years to cover expenditures of the current year. This amount is not excess of the current period, but is presented as excess only for budgetary reporting purposes. Beginning budgetary fund balances have been reduced by the amount needed for budgetary ending fund balance prepared.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements

June 30, 1999

1. Summary of Significant Accounting Policies

The House of Representatives is a part of the Legislative branch of government operating under Article III of the 1974 Louisiana Constitution.

Governmental accounting principles and practices are promulgated and established by the Governmental Accounting Standards Board (GASB). The GASB has issued a *Codification of Governmental Accounting and Financial Reporting Standards*. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such pronouncements.

The following is a summary of the more significant accounting policies.

Financial Reporting Entity. Application of Section 210B of the GASB Codification defines the governmental reporting entity (in relation to the House of Representatives, State of Louisiana) to be the State of Louisiana. The accompanying financial statements of the House of Representatives contain sub-account information of the General Fund and account groups of the State of Louisiana. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

Fund Accounting. The House of Representatives uses fund accounting (separate sets of self-balancing accounts) to reflect the sources and uses of available resources and the budgetary restrictions placed on those funds by the Louisiana Legislature. The fund and account groups presented in the accompanying financial statements, and as described below, comprise the General Fund and account groups of the House of Representatives:

Governmental Fund Type - General Fund. The general fund is used to account for all of the House of Representatives, State of Louisiana's general activities, including the acquisition of general fixed assets and the servicing of general long-term debt. It is used to account for all activities of the House of Representatives.

Account Groups. The account groups are a reporting device designed to provide accountability for certain long-term assets and liabilities that are not recorded in the funds because they do not directly affect net expendable, available financial resources.

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.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

Receipts. The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. The revenues susceptible to accrual are state appropriations and interest revenue.

The amount due from the State Treasury and appropriations revenues collected are summarized as follows:

	Total Appropriation Authorized	Funds Collected As Of June 30, 1999	Amount Due From State Treasury As Of June 30, 1999
As of 6/30/99 U.S.	\$ 17,818,380	\$ 17,818,380	\$ -

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

Statement C is not intended to reflect operations of the House of Representatives, State of Louisiana in accordance with generally accepted accounting principles in that:

- (1) re-appropriated funds from prior years are recognized as revenues in the current year;
- (2) salaries and related benefits are recognized when paid unless specific authorization is provided in the annual legislative appropriation; and
- (3) encumbrances are recorded as an expenditure when purchase orders are issued.

The statement is intended to compare the annual budget, which is not prepared in accordance with generally accepted accounting principles with comparable expenditures for the period.

Fixed Assets. The accompanying statements reflect furniture, fixtures, and equipment used by the House of Representatives, State of Louisiana, and funded by the legislative appropriation, in daily operations. These assets are recorded at cost in the General Fixed Asset Account Group. Fixed assets are not depreciated.

The accompanying statements do not include the value of land buildings provided without cost to the House of Representatives, by the State of Louisiana. These assets are recorded with the general financial statements of the State of Louisiana.

Budgets and Budgetary Accounting. The House of Representatives, State of Louisiana is required to submit to the Legislative Budgetary Control Council an estimate of the financial requirements for the ensuing fiscal year. The General Fund appropriation is enacted into law by the Legislature and sent to the Governor for his signature. The House is authorized to transfer

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

budget amounts between accounts in the general fund. Revisions which alter total appropriations must be approved by the Legislature. The level of budgetary responsibility is by total appropriation. All annual appropriations lapse at fiscal year end, and require that any amounts not expended or encumbered at the close of the fiscal year be returned to the State General Fund unless otherwise reappropriated by subsequent legislative action. Current appropriation legislation authorizes such reappropriation of prior year funds.

The budget for the General Fund is prepared on the budgetary (legal) basis of accounting. In compliance with budgetary authorization, the House of Representatives includes the prior year's fund balance represented by appropriated liquid assets remaining in the fund as a budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

Encumbrances. Encumbrances are recorded when purchase orders, contracts, and other commitments for expenditure of monies are recorded but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated. Encumbrances are an allowable charge against the current year appropriation.

Leave Benefits. Accumulated unpaid annual, sick, and compensatory leave are reported in the General Long-Term Obligation Account Group within the accompanying financial statements. The House's employees accrue unlimited amounts of annual and sick leave at varying rates as established by the House's personnel manual. Upon resignation or retirement, unused annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave are credited as annual service in computing retirement benefits.

Furthermore, employees earn compensatory leave for hours worked in excess of 40 hours per work week. The compensatory leave may be used similarly to annual or sick leave. At June 30, 1999, annual leave of up to 300 hours, for which employees could be paid upon resignation or retirement, and compensatory leave, computed in accordance with the *Comptroller of Governmental Accounting and Financial Reporting Standards* Section C80.1B5, total \$932,354.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

The following are the changes in compensated absences (general long-term obligations) during the period:

Balance July 1, 1998	Net Change	Balance June 30, 1999
\$ 803,023	\$ 126,037	\$ 929,060

Post-Retirement Benefits. The House of Representatives, State of Louisiana provides certain health care and life insurance benefits for retired employees. Substantially all of the House of Representatives' employees may become eligible for these benefits if they reach normal retirement age while working for the House. These benefits for retirees and similar benefits for active employees are provided through the State's Group Benefits Program whose monthly premiums are paid jointly by the employer and the House of Representatives. The House recognizes the cost of providing these benefits as an expenditure in the year paid. For the year ended June 30, 1999, these costs totaled \$153,749 which covered 39 retired employees, funded through the legislative appropriation. Retirees pay 1/2 of the cost of their benefits.

Total Columns on Combined Statements. Total columns on the combined statements override are captioned "Mississippians Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Deposits in Banks

Cash and cash equivalents consist of demand deposits and certificates of deposits with maturities of three months or less.

Under State law, the House of Representatives may deposit funds in an approved bank located in this State selected by the presiding officer of the House of Representatives. These public deposits must be secured by federal deposit insurance or pledged 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 bank. These pledged securities are held in the name of the pledging fiscal agent in a holding or custodial bank (category 3). The bank deposits at June 30, 1999, are as follows:

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

	Carrying Balance	Bank Balance	FBIIC Insurance	Budget Collection
Cash in Bank	\$ 472,997	\$ 808,207	\$ 108,080	\$ 1,389,276
Certificates of Deposit	2,248,177	2,248,137	108,080	4,812,724
Total	\$ 2,721,174	\$ 3,156,344	\$ 216,160	\$ 6,201,999

3. Changes in General Fixed Assets

At June 30, 1999, the House of Representatives, State of Louisiana has an inventory totaling \$4,816,864 of furniture, fixtures, and equipment or movable property. The following summarizes transactions during the year:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Furniture, fixtures and equipment	\$ 3,681,219	\$ 174,718	\$ 151,319	\$ 4,816,864

4. Retirement System

Plan Description. Substantially all employees and members of the House of Representatives participate in the Louisiana State Employer's Retirement System (LASERS) or the Teachers' Retirement System of Louisiana (TRS), both of which are cost sharing, multiple-employer defined benefit pension plans administered by a separate Board of Trustees. The plans provide retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and awarded by state statute. Benefits are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS and TRS issue publicly available financial reports that include financial statements and required supplementary information. The reports may be obtained by writing to Louisiana State Employer's Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-4213, or by calling (225) 922-0600; or by writing to Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana, 70804-8123, or by calling (225) 925-6446.

Funding Policy. Plan members of the House of Representatives are required by state statute to contribute 7.5%, 8%, 9.5% or 11.5% of their annual covered salary to LASERS and TRS, respectively and the House of Representatives (as their employer) is required to contribute at an

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

actuarially determined rate. The current employer rate is 52.45% and 18.5% of annual covered payroll for LASERS and TRS, respectively. The contribution requirements of plan members and the employees are established by, and amended by, state law. As required by state law, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The employee contribution is funded by the State of Louisiana through the annual legislative appropriation. The House of Representatives' employer contributions to LASERS and TRS for the years ending June 30, 1999 and 1998 and the nine months ending June 30, 1997, which were equal to the required contributions for each year, were as follows.

Period Ending	LASERS	TRS	Total
June 30, 1999	\$ 5,121,235	\$ 21,670	\$1,248,864
June 30, 1998	3,182,770	20,650	1,202,828
June 30, 1997 (nine months)	784,848	18,100	783,848

5. Deferred Compensation Plan

The state offers its employees a defined compensation plan created in accordance with Internal Revenue Code § 457. The plan, available to all state employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

It is the opinion of legal counsel that the state has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary, prudent investor, holding these assets in a fiduciary capacity. Amounts relating to the Louisiana Public Employees Deferred Plan, which would include participation by certain employees of the House of Representatives, are included within the financial statements of the State of Louisiana.

6. Lease Agreements

The House of Representatives has operating leases for computer and office equipment on a month-to-month, as needed, basis.

These lease agreements have nonappropriation escrowatory clauses that allow for lease cancellation if the Louisiana Legislature does not make an appropriation for their continuation during any future fiscal period. Rental and lease expenditures totaled \$176,387 for the year ended June 30, 1998.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

*Notes to Financial Statements, Continued**June 30, 1999***7. Intergovernmental Revenue**

Amounts received from other governmental units for the year ended June 30, 1999, consist of the following:

	Capital Complex Improvements	Capital Outlay	Personnel Service	Insurance Service	Total
State	\$ -	\$ 11,236	\$23,762	\$ -	\$ 34,998
Legislative Budgetary Control Council	1,668,975	118,441	28,165	38,969	1,854,551
Other agencies	-	-	81,862	-	81,862
	<u>\$1,668,975</u>	<u>\$129,677</u>	<u>\$133,929</u>	<u>\$ 38,969</u>	<u>\$1,971,571</u>

8. Other Costs

The State of Louisiana, through other appropriations, provides office space, utilities and janitorial services for the office facilities, all of which are not included in the accompanying financial statements.

9. Litigation, Claims, and Similar Contingencies

Losses arising from litigation, claims and similar contingencies are considered state liabilities and are paid by special appropriations made by the Louisiana Legislature. Any applicable litigation, claims, and similar contingencies are not recognized in the accompanying financial statements.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Supplementary Information

June 10, 1899

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Schedule of Legislators' Per Diem and Other Compensation

Year Ended June 30, 1999

Legislator	Total	Regular Session		Interim Per Diem		Salary and Expenses Allowance
		Days	Amount	Days	Amount	
Akario, John A.	35,857	85	8,245	28	2,812	21,800
Alexander, Avery C.	17,792	-	-	22	2,188	13,516
Alexander, Rodney M.	34,659	85	8,245	30	2,994	21,800
Ansari, Glenn	35,118	85	8,245	21	2,073	21,800
Baron, Robert E.	35,129	85	8,245	22	2,178	21,800
Baudoin, Clara G.	33,893	85	8,245	20	1,988	21,800
Baylor, Everett, A.	35,643	85	8,245	26	2,598	21,800
Bowker, Shirley, D.	34,998	85	8,245	29	3,055	21,800
Brown, Beverly G.	35,822	85	8,245	25	2,477	21,800
Broussard, Charles R.	43,218	85	8,245	45	4,473	30,500
Carver, Robert J.	33,928	85	8,245	9	880	21,800
Chalmers, Joel T., II	33,988	85	8,245	-	-	21,800
Charlton, Jacquelyn B.	32,882	85	8,245	18	1,798	21,800
Capelton, Sherman H., II	33,526	85	8,245	25	2,480	21,800
Cason, Carl M.	15,998	85	6,313	17	1,723	16,800
Carlin, Israel H.	33,697	85	8,245	20	1,990	21,800
Damico, Marcelo J.	34,495	85	8,245	24	2,398	21,800
Daniel, William H., IV	38,378	85	8,245	26	2,588	21,800
Deville, John Dick	34,182	85	8,245	23	2,287	21,800
Drew, Charles W.	34,685	85	8,245	26	2,588	21,800
Diaz, John C.	33,623	85	8,245	26	2,578	21,800
Dumas, Jim M.	21,899	28	2,766	1	100	19,032
Duggan, Ann M.	32,336	85	8,245	13	1,280	21,800
Dowdell, James	36,629	85	8,245	6	594	21,800
Dowser, W. D., II	49,188	85	8,245	143	14,102	21,800
Dugas, Reggie P.	34,189	85	8,245	22	2,164	21,800
Dunard, Spide M.	35,829	85	8,245	48	4,784	21,800
Farr, Naomi E.	33,823	85	8,245	18	1,778	21,800
Faulkner, Robert W., Jr.	34,714	85	8,245	27	2,668	21,800
Flavin, Donald T.	33,596	85	8,245	15	1,490	21,800
Fordman, H. Christian, Jr.	34,493	85	8,245	24	2,388	21,800
Frith, Lloyd, Jr.	36,438	85	8,245	46	4,598	21,800
Frygt, Gregory L.	33,619	85	8,245	26	2,574	21,800
Garceman, D.A.	34,621	85	8,245	26	2,578	21,800
Glover, Corbie B.	33,643	85	8,245	6	598	21,800
Green, Kyle M.	32,128	85	8,245	11	1,080	21,800
Guilbeau, Elsie J.	35,138	85	8,245	41	4,085	21,800

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Schedule of Legislators' For Allow and Office Compensation

Year Ended June 30, 1989

Continued

Legislator	Total	Regular Session		Sessions Per Allow		Salary and Expense Allowance
		Days	Amount	Days	Amount	
Harcourt, Bryant G., Jr.	21,854	85	8,245	9	889	22,800
Harris, Alex M.	22,374	85	8,245	22	2,186	22,800
Hobbs, Tony M.	22,388	85	8,245	45	4,280	22,800
Hill, Thomas R.	22,822	85	8,245	25	2,471	22,800
Hobbs, Melvin L.	24,871	85	8,245	30	3,026	22,800
Hopkins, Ray	24,852	85	8,245	35	3,447	22,800
Hudson, Charles L.	24,422	85	8,245	24	2,178	22,800
Hunter, Willie, Jr.	21,750	85	8,245	17	1,640	22,800
Hus, Kay C.	24,352	85	8,245	31	3,047	22,800
Jacobs, Lewis	22,400	85	8,245	5	320	22,800
Jones, Raymond A.	21,807	85	8,245	18	1,742	22,800
Jones, Ronald	22,679	85	8,245	16	1,544	22,800
Kennard, Donald R.	22,924	85	8,245	29	2,820	22,800
Kennedy, Labin L.	22,320	85	8,245	23	2,278	22,800
Lancaster, Charles H.	22,800	85	8,245	48	4,764	22,800
Landreaux, Mitchell	21,845	85	8,245	-	-	22,800
LaRosa, Jerry L.	42,711	85	8,245	37	3,677	50,799
Lang, Jimmy D.	22,740	85	8,245	47	4,600	22,800
Markenshaw, Robert, Jr.	21,324	85	8,245	15	1,388	22,800
Marling, David R.	21,742	85	8,245	9	887	22,800
McCain, Audrey A.	22,322	85	8,245	21	2,077	22,800
McClellan, Jay D.	24,915	85	8,245	24	2,308	22,800
McDonald, Charles R.	24,879	85	8,245	30	2,974	22,800
McMinn, V. Charles, Jr.	24,875	85	8,245	32	3,08	22,800
Michot, Michael L.	21,750	85	8,245	17	1,640	22,800
Mitchell, Danny H.	21,647	85	8,245	6	602	22,800
Montgomery, Billy W.	22,322	85	8,245	41	4,077	22,800
Morris, Arthur A.	24,322	85	8,245	31	3,067	22,800
Morris, Dan W.	24,026	85	8,245	3	320	22,800
Murray, Edwin B.	22,740	85	8,245	47	4,600	22,800
Nevins, Dan Wayne	8,185	47	4,538	-	-	3,246
Olfert, Kenneth L., Sr.	22,800	85	8,245	23	2,260	22,800
Pedraza, Anthony R.	21,641	85	8,245	16	1,546	22,800
Peters, Wilfred	22,792	85	8,245	47	4,607	22,800
Pitts, Gil	22,625	85	8,245	16	1,546	22,800
Powell, Henry	24,805	85	8,245	30	2,978	22,800
Peak, Bruce G.	24,641	85	8,245	26	2,546	22,800
Quarles, Roy, Jr.	24,801	85	8,245	30	2,966	22,800
Riddle, Charles, III	22,120	85	8,245	21	2,080	22,800
Russell, David A.	22,524	85	8,245	22	2,189	22,800

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Schedule of Legislators' Per Diem and Other Compensation

Fiscal Year Ended June 30, 2009

Continued

Legislator	Total	Regular Session		Interim Per Diem		Salary and Expense Allowance
		Days	Amount	Days	Amount	
Fournelle, Barry	13,703	-	-	13	3,313	11,400
Sabat, Joe	38,928	85	8,245	43	4,283	22,800
Sadler, Steve	36,391	85	8,245	34	3,346	22,800
Schroeder, Matthew, III	32,726	85	8,245	17	1,681	22,800
Schwengener, Melinda B.	21,734	85	8,245	17	1,689	20,800
Shaw, H. J.	28,583	85	8,245	48	4,738	20,800
Smith, Jack Donald	36,480	85	8,245	55	5,435	22,800
Smith, John K.	27,214	85	8,245	53	6,009	20,800
Snod, Jennifer L.	8,885	47	4,758	-	-	3,548
Stacy, Victor D.	23,211	85	8,245	22	2,186	20,800
Strain, K. H.	21,845	85	8,245	-	-	20,800
Thaxton, Mitchell	33,441	85	8,245	24	2,396	22,800
Thomas, Perry A.	15,604	-	-	4	404	15,200
Thompson, Francis C.	24,813	85	8,245	56	5,608	22,800
Thornhill, Tom W.	21,948	85	8,245	5	504	22,800
Young, Joseph P.	28,534	85	8,245	5	489	18,800
Travis, John D.	24,212	85	8,245	3	3,277	22,800
Truitt, Warren J., II	29,593	85	8,245	43	4,457	18,800
Vint, David B.	12,908	-	-	4	300	12,600
Wackell, Wayne	33,840	85	8,245	28	1,896	22,800
Walker, Michael A.	32,558	85	8,245	33	1,499	22,800
Warner, Thomas R.	21,247	85	8,245	3	300	22,800
Wicks, Yvonne J.	24,988	85	8,245	48	3,644	22,800
Weston, Charles	22,788	85	8,245	27	1,708	22,800
Wiggins, Randy	22,318	85	8,245	33	1,279	22,800
Williamson, Pardo	23,247	85	8,245	23	2,260	22,800
Wilford-Lewis, Cynthia	26,138	85	8,245	41	4,093	22,800
Woodson, Stephen J.	22,718	85	8,245	37	1,679	22,800
Wynn, Diane	28,328	85	8,245	4	4,280	22,800
Woods, Ernest D.	13,654	85	7,954	-	-	5,700
Wright, Thomas D.	35,627	85	8,245	26	2,442	22,800
	\$ 3,482,438		\$ 379,585		\$ 278,742	\$ 2,573,899



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Harrington B. Downs, Jr., Speaker of the House of Representatives
House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited the financial statements of the House of Representatives, State of Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated September 27, 1999. We conducted our 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 House of Representatives, State of Louisiana's general purpose financial statements are free of material misstatement, we 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of compliance findings and recommendations.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the House of Representatives, State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

Our 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 general purpose 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 matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the House of Representatives' management, the Legislative Budgetary Control Council and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

September 27, 1999

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Schedule of Compliance Findings and Recommendations

June 10, 1999

Finding 1. Noncompliance With The Louisiana Performance Audit Program

Condition. The House of Representatives is not in compliance with the Louisiana Performance Audit Program.

Citation. Revised Statute 24:522 (A)(2) states that "All state agencies shall develop specific goals and objectives for each of their programs to include measures of performance. They shall report on program goals and objectives in developing annual budgets and shall submit such information to the legislature as a part of the appropriation process."

Effect. The House of Representatives is not in compliance with Revised Statutes for the State of Louisiana.

Cause. Management is in the process of evaluating the requirements of R.S. 24:522.

Recommendation. Management should evaluate the requirements of Revised Statute 24:522 and develop goals and objectives for its programs accordingly.

Auditor Response. Management began drafting a strategic plan for the House of Representatives in July, 1998. This plan will establish goals and objectives for the House of Representatives, strategies to meet those goals and performance measures to judge the progress toward meeting those goals. Management set a due date for the plan of September 1, 1998. The issues to be addressed are more complex than management originally envisioned, causing significant delay in finalizing the plan. The strategic plan for the House of Representatives will be completed in the next fiscal year.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

Schedule of Compliance Findings and Recommendations, Continued

June 30, 1999

Finding 2. Audit Report Was Not Delivered Within Six Months Of The Close Of The Fiscal Year

Condition. The audit report was not completed within six months of the close of the fiscal year.

Criteria. State law requires that audits be completed within six months of the close of the entity's fiscal year.

Effect. The effect was to cause the audit to be delayed beyond the six months of the close of the fiscal year.

Cause. Information requested by the Auditor was not received until after six months from the close of the fiscal year.

Recommendation. The entity should make every effort to monitor the progress of the audit to insure the timely completion of the engagement.

Auditor Response. The auditor's contract requires the audit of the House of Representatives be complete and filed within six months of the end of the fiscal year. The auditor's request for information was made in a timely manner to allow the auditor to meet contract obligations. The auditor's response to the request, being delivered after the end of the six month period, is the sole cause of the delay of finalizing the audit for the House of Representatives.

HOUSE OF REPRESENTATIVES, STATE OF LOUISIANA

*Independent Auditor's Comments on Resolution of
Prior Audit Findings*

June 30, 1999

The compliance findings described on pages 19 and 20 are repeat findings from prior years. There were no other prior year audit findings for which the House of Representatives, State of Louisiana has not implemented the corrective action recommended.