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ERROL PLAGIERING AND WOODY GRANTY  
DRAINAGE DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1996

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

Release Date: DEC 20 1997

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**INDEPENDENT ACCOUNTANT'S REPORT**

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The Board of Commissioners  
 of the Bayou Plaquemine and Wiboff  
 Crowley Drainage District  
 Church Point, Louisiana

We have compiled the accompanying general purpose financial statements of the Bayou Plaquemine and Wiboff Crowley Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1996 and the supplementary schedules, as listed in the table of contents. These statements and supplementary schedules, which is presented only for supplementary analysis purposes, were compiled 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 the Board in the form of financial statements and the supplementary schedule. We have not audited or reviewed the accompanying financial statements and the supplementary schedule and, accordingly, we do not express an opinion or any other form of assurance on them.

*Broussard, Poché, Lewis & Breaux*

Crowley, Louisiana  
 March 22, 1997

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1. Prepared in connection with a litigation.

BANK OF FLAGSHIP AND SHERIFF GRADY HOUSING DISTRICT  
ALABAMA PARISH POLICE JURY

BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1996  
See Accountant's Compilation Report

ASSETS	Governmental <u>Fund</u> General <u>Fund</u>	Account <u>Group</u> General Fixed Assets	Total (Memorandum <u>Capital</u>
Cash	\$ 34,810	\$ -	\$ 34,810
Certificates of deposit	431,906	-	431,906
Receivables	60,879	-	60,879
Equipment	-	3,180	3,180
Total assets	<u>\$327,616</u>	<u>\$ 3,180</u>	<u>\$330,796</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Payroll taxes payable	\$ 122	\$ -	\$ 122
Federal withholding payable	40	-	41
Portion fund payable	<u>2,818</u>	<u>-</u>	<u>2,819</u>
Total liabilities	<u>\$ 2,182</u>	<u>\$ -</u>	<u>\$ 2,183</u>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Investment in general fixed assets	\$ -	\$ 3,180	\$ 3,180
Unreserved - undesignated	<u>325,434</u>	<u>-</u>	<u>325,434</u>
Total fund equity	<u>\$325,434</u>	<u>\$ 3,180</u>	<u>\$328,614</u>
Total liabilities and fund equity	<u>\$327,616</u>	<u>\$ 3,180</u>	<u>\$330,796</u>

See Notes to Financial Statements.

SECOU FLEQUERINE AND WISOFF GRAVITY DRAINAGE DISTRICT  
BOZIEA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
GENERAL FUND

Year Ended December 31, 1998  
See Accountant's Compilation Report

Revenues:	
Income:	
Ad Valorem	\$ 55,653
Intergovernmental:	
State revenue sharing	17,844
Miscellaneous income	<u>31,318</u>
Total revenues	\$104,815
Expenditures:	
Current:	
Public works	<u>76,873</u>
Excess of revenues over expenditures	\$ 27,942
Fund balance, beginning	<u>687,532</u>
Fund balance, ending	<u>715,474</u>

See Notes to Financial Statements.

WAYNE PLASTERING AND MICOFF GRANTY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1985  
See Accountant's Compilation Report

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Miscellaneous Fund)</u>
<b>Revenues:</b>			
Taxes:			
ad valorem	\$ 53,870	\$ -	\$ 53,870
Intergovernmental:			
State revenue sharing	18,954	-	18,954
Interest income	<u>22,256</u>	<u>81</u>	<u>22,337</u>
Total revenues	\$105,080	\$ 81	\$105,161
<b>Expenditures:</b>			
Current:			
Public works	\$ 74,176	\$ 28	\$ 74,204
Capital outlay	<u>5,280</u>	<u>-</u>	<u>5,280</u>
Total expenditures	\$ 79,456	\$ 28	\$ 79,484
Excess of revenues over expenditures	\$ 25,624	\$ 53	\$ 25,677
Fund balance, beginning	667,386	6,888	674,274
Residual equity transfer	<u>6,932</u>	<u>(8,712)</u>	<u>-</u>
Fund balance, ending	<u>\$699,932</u>	<u>\$ -</u>	<u>\$699,932</u>

See Notes to Financial Statements.

**BARON FLOURISHING AND WISSEFF CRAWLEY BRIDGESS DISTRICT  
ALABAMA PARISH POLICE JURY**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND**

Year Ended December 31, 1998  
See Accountant's Compilation Report

	Budget	Actual	Variance - Favorable (Disadvantage)
<b>Revenues:</b>			
<b>Taxes:</b>			
ad valorem	\$ 50,984	\$ 50,653	\$ 4,669
<b>Intergovernmental:</b>			
State revenue sharing	10,000	10,046	4,846
Interest Income	<u>32,000</u>	<u>30,318</u>	<u>(1,682)</u>
<b>Total revenues</b>	<b><u>\$ 93,984</u></b>	<b><u>\$91,017</u></b>	<b><u>\$ 2,966</u></b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public works:</b>			
Salaries and related benefits	\$ 7,800	\$ 7,969	\$ (169)
Per diem paid to board of commissioners	2,000	2,640	(640)
Insurance	3,800	3,881	138
Supplies and maintenance	61,200	58,124	3,076
Engineering	4,800	4,080	-
Other	<u>3,400</u>	<u>3,485</u>	<u>(1,085)</u>
<b>Total expenditures</b>	<b><u>\$ 77,600</u></b>	<b><u>\$ 78,684</u></b>	<b><u>\$ 1,084</u></b>
<b>Excess of revenues over expenditures</b>	<b>\$ 16,384</b>	<b>\$ 12,333</b>	<b>\$ 4,051</b>
<b>Fund balance, beginning</b>	<b><u>487,557</u></b>	<b><u>487,557</u></b>	<b><u>-</u></b>
<b>Fund balance, ending</b>	<b><u>\$503,941</u></b>	<b><u>\$500,000</u></b>	<b><u>\$ 3,941</u></b>

See Notes to Financial Statements.

**2000 FLOODWISE AND WISDOT CRAWFORD DRAINAGE DISTRICT  
BOBIA PARISH POLICE JURY**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND**

Year Ended December 31, 1999  
See Accountant's Explanation Report

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 48,868	\$ 53,878	\$ 5,010
<b>Intergovernmental:</b>			
State revenue sharing	18,800	18,876	76
Interest income	<u>30,000</u>	<u>29,528</u>	<u>(472)</u>
<b>Total revenues</b>	<u>\$ 97,668</u>	<u>\$ 102,282</u>	<u>\$ 4,614</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public works:</b>			
Salaries and related benefits	\$ 7,400	\$ 7,835	\$ (435)
Fac. fees paid to board of commissioners	3,200	3,195	5
Insurance	3,000	3,231	231
Supplies and maintenance	88,173	93,048	4,875
Engineering	4,800	4,800	-
Audit	1,800	1,800	-
Other	300	1,389	(1,089)
<b>Capital outlay</b>	<u>-</u>	<u>3,180</u>	<u>(3,180)</u>
<b>Total expenditures</b>	<u>\$ 108,673</u>	<u>\$ 118,378</u>	<u>\$ 9,705</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 13,389</u>	<u>\$ 23,904</u>	<u>\$ 10,515</u>
<b>Fund balance, beginning</b>	667,726	667,726	-
<b>Residual equity transfer</b>	<u>-</u>	<u>4,912</u>	<u>4,912</u>
<b>Fund balance, ending</b>	<u>\$681,115</u>	<u>\$696,542</u>	<u>\$ 15,427</u>

See Notes to Financial Statements.



**BOYCE FLAGLERINE AND MICHAEL DEARIE DRAINAGE DISTRICT**  
**ACADIA PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS**  
**See Accountant's Compilation Report**

**Note 1. Summary of Significant Accounting Policies**

As provided by Louisiana Revised Statute 30:1687, the Drainage District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Drainage District was created under the authority of Louisiana Revised Statutes 30:1731-1801 and was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals.

In April of 1986, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All 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 principles.

**A. Reporting Entity**

In conformance with GASB Codification Section 2100, the Drainage District is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying general purpose financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

**B. Fund Accounting**

The accounts of the Drainage District are organized on the basis of funds and an account group, 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The governmental funds presented in the financial statements are described as follows:

**NOTES TO FINANCIAL STATEMENTS**  
**(See Accountant's Compliance Report)**

**General Fund:**

The General Fund is the general operating fund of the Drainage District. It accounts for all financial resources except those required to be accounted for in other funds.

**Debt Service Fund:**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

**1974 Certificate of Indebtedness:**

This fund is used to account for the excess of revenues over debt retirement of the fully matured public improvement bonds. This fund was closed in the year ended December 31, 1985.

**C. General fixed assets and long-term obligations:**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost and donated fixed assets are valued at fair market value as of the date of donation. Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public demands (infrastructure) fixed assets.

The Drainage District does not have any general long-term debt.

**D. Basis of accounting:**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The District's accounts are reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable to annual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to be used to pay liabilities of the current period.

**NOTES TO FINANCIAL STATEMENTS**  
**For Accountant's Compilation Report**

**Revenues:**

Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by November 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Interest is recorded when earned.

**Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

**E. Budget practices:**

Louisiana law exempts all special districts created by December 31, 1974, from the requirements of the Local Government Budget Act. The District was created prior to December 31, 1974, and, accordingly, is exempt from the budgetary requirements. However, management has decided to adopt a budget for management control purposes. Thus, the accompanying financial statements include components of revenues and expenditures to budget for the two years ended December 31, 1976.

The budgeted revenues and expenditures are based on current figures and past experience. They are discussed, approved, and adopted by the Board of Commissioners at the regular monthly meetings. The budget is prepared on a basis consistent with generally accepted accounting principles, all appropriations lapse at year-end.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report.

**F. Cash and certificates of deposit:**

The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposits of state banks having their principal offices in the State of Louisiana, or any other federally insured depository. The District may also invest in shares of any mutual fund and bond and loan associations to any amount not exceeding the federally insured amount. The deposits at December 31, 1996 were secured as follows:

	<u>Bank</u> <u>Balance</u>	<u>FDIC</u> <u>Insurance</u>	<u>Balance</u> <u>Estimated</u>
Checking	\$ 35,171	\$ 35,171	\$ -
Nonbanking	<u>521,368</u>	<u>520,808</u>	<u>521,368</u>
	<u>\$556,539</u>	<u>\$555,979</u>	<u>\$556,538</u>
Securities pledged and held by the custodial bank in the name of the bank (Category II)			<u>593,125</u>
Excess of FDIC insurance plus pledged securities over cash and certificates of deposits			<u>\$171,763</u>

**G. Total column:**

The total column on the financial statements are captioned Memorandum only to indicate that they are prepared only to facilitate financial analysis. The data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment
Balance, December 31, 1994	\$ -
Additions - 1995	5,000
Additions - 1996	<u>        </u>
Balance, December 31, 1996	<u>\$ 5,000</u>

Note 3. Receivables

The General Fund has the following receivables at December 31, 1996:

ad valorem	\$ 67,933
state revenue sharing	<u>17,856</u>
	<u>\$ 85,789</u>

BAYOU PLAZEMINE AND WOODS OFF GRIFFIN BRADWELL DISTRICT  
 MOBILE PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
 Years Ended December 31, 1984 and 1985  
 See Accountant's Compilation Report

	1984	1985
Donald Higginbotham	\$ 488	\$ 585
Wade DeLafrennesays	568	540
Neal Moten, Jr.	488	585
Ernie H. Burgess	488	585
LeRoy Duggerous	568	580
	<u>\$ 2,682</u>	<u>\$ 3,385</u>

The schedule of pay given paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

The commissioners are paid \$45 for each day employed in the services of the District through May 18, 1990, and \$60 for each day employed in the services of the District thereafter.



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

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Certified Public Accountants

Member of Louisiana State  
CPA Association

The Board of Commissioners  
of the Bayou LaPlaquemine and Winkoff  
Gravity Drainage District  
Chauvin Point, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Bayou LaPlaquemine and Winkoff Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayou LaPlaquemine and Winkoff Gravity Drainage District's compliance with certain laws and regulations during the two years ended December 31, 1994 included in the accompanying Louisiana Administrative 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 two years for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-LS 38:2211-2251 (the public bid law).

There was one expenditure made during the period for materials and supplies exceeding \$5,000 which was made in accordance with LA-LS 38:2211-2251. There were not any expenditures made during the period for 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 LA-LS 43:1301-1314 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list of board members including the noted information.

The Board of Commissioners  
of the Bayou LaPattre and Wilkoff  
Gravity Drainage District

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 those employees included in the listing obtained from management in agreed-upon procedure (1) 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 (1)) 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 a copy of the original budgets and the amendments made to the budgets during the period covered.

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

We traced the adoption of the original budget and amendments for 1994 to the minutes of a meeting held on December 21, 1993 and November 23, 1994, respectively. We traced the adoption of the original budget and amendments for 1995 to the minutes of a meeting held on August 1, 1994 and December 11, 1995, respectively.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. For the years ended December 31, 1994 and 1995, actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

**Accounting and Reporting**

8. Randomly select six 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.



The Board of Commissioners  
of the Bayou Plaquemine and Winkoff  
Gravity Drainage District

- (b) Determine if payments were properly coded to the correct fund and general ledger account; and

All six 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 the minutes of the Board meetings indicated that each of the six selected disbursements was approved by the Board.

#### Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LAAS 42:1 through 42:17 (the open meetings law).

Bayou Plaquemine and Winkoff Gravity Drainage District advertises each meeting in the Church Point News. Clippings of the publications were inspected to verify compliance.

#### Bank

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 scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Bonuses

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

A reading of the minutes of the District for the two years did not indicate approval for payments noted. We also inspected payroll records for the two year period and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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.

The Board of Commissioners  
of the Bayou LaPaque and Wihoff  
County Sewerage District

This report is intended solely for the use of management of Bayou LaPaque and Wihoff County Sewerage District 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.

*Broussard, Pochi, Lewis & Breaux*

Cresley, Louisiana  
March 21, 1999