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**LASALLE PARISH ASSOCIATION**  
Baton Rouge, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 1999**

Under provisions of state law, this report is a public document. A copy will be placed in the public domain and made available to the public and other agencies upon request. The report is available for public inspection at the Public Hearing Office of the Securities Division or at the office of the public clerk of court.

Release Date APR 22 1999

**VERNON R  
COON**  
SECURITIES PUBLIC ACCOUNTANTS

LASALLE PARISH ASSESSOR  
Jena, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1999

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## Independent Auditor's Report

HONORABLE JIMMY DUNN, CPA  
LAFOLLE PARISH ASSESSOR  
Jura, Louisiana

I have audited the general purpose financial statements of the LaFolle Parish Assessor, a component unit of the LaFolle Parish Police Jury, as of December 31, 1999, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the LaFolle 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. Those 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 LaFolle Parish Assessor as of December 31, 1999, and the results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also reported dated March 2, 2000, on my consideration of the LaFolle Parish Assessor's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

West Monroe, Louisiana  
March 2, 2000

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**LASALLE PARISH ASSessor**  
**Reno, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

**Statement A**

**Combined Balance Sheet**  
**December 31, 1999**

|  | GOVERNMENTAL<br>FUND TYPE -<br>GENERAL FUND | ACCOUNT<br>GROUP -<br>10010<br>55010 | TOTAL<br>AMOUNT  |
|--|---|--------------------------------------|------------------|
|  |   |                                      | (DOLLARS)        |
| <b>ASSETS</b>                                |   |                                      |                  |
| Cash   | \$4,000                                     |                                      | \$4,000          |
| Receivables                                  | 336,232                                     |                                      | 336,232          |
| Office furnishings and equipment             |   | 65,245                               | 65,245           |
| <b>TOTAL ASSETS</b>                          | <b>\$340,232</b>                            | <b>\$65,245</b>                      | <b>\$405,477</b> |
| <b>LIABILITIES AND FUND EQUITY</b>           |   |                                      |                  |
| <b>Liabilities:</b>                          |   |                                      |                  |
| Accounts payable                             | \$3,042                                     |                                      | \$3,042          |
| Payroll deductions payable                   | 5,940                                       |                                      | 5,940            |
| <b>Total liabilities</b>                     | <b>8,982</b>                                | <b>NONE</b>                          | <b>8,982</b>     |
| <b>Fund Equity:</b>                          |   |                                      |                  |
| Investment in general fund assets            |   | 65,245                               | 65,245           |
| Fund balance - unreserved -<br>undesignated  | 331,250                                     |                                      | 331,250          |
| <b>Total Fund Equity</b>                     | <b>331,250</b>                              | <b>65,245</b>                        | <b>396,495</b>   |
| <b>TOTAL LIABILITIES<br/>AND FUND EQUITY</b> | <b>\$340,232</b>                            | <b>\$65,245</b>                      | <b>\$405,477</b> |

The accompanying notes are an integral part of this statement.

LAVALLI PARISH ASSessor  
Jena, 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<br>(FAVORABLE)<br>(UNFAVORABLE) |
|--|-------------------|------------------|--|
| <b>REVENUES</b>  |                   |                  |  |
| Taxes - ad valorem   | \$275,500         | \$268,401        | \$7,099                                  |
| Intergovernmental revenues - state<br>grants - state revenue sharing (net) | 31,600            | 32,289           | 689                                      |
| Use of money and property -<br>interest earnings                           | 7,050             | 9,360            | (1,690)                                  |
| Other revenues   | 4,100             | 3,699            | (100)                                    |
| Total revenues   | <u>\$318,250</u>  | <u>\$343,749</u> | <u>11,699</u>                            |
| <b>EXPENDITURES</b>  |                   |                  |  |
| General government - treasury  |                   |                  |  |
| Clerical   |                   |                  |  |
| Personal services and related benefits                                     | 258,400           | 266,675          | (8,275)                                  |
| Operating services   | 51,400            | 48,287           | 3,113                                    |
| Materials and supplies   | 13,050            | 13,034           | 16                                       |
| Travel and other charges   | 28,400            | 14,731           | 13,669                                   |
| Capital outlay   | 6,000             | 1,677            | 4,323                                    |
| Total expenditures   | <u>\$352,250</u>  | <u>\$344,404</u> | <u>12,846</u>                            |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>               | <u>(\$34,000)</u> | <u>114,663</u>   | <u>24,333</u>                            |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                                   | <u>39,000</u>     | <u>245,986</u>   | <u>206,986</u>                           |
| <b>FUND BALANCE AT END OF YEAR</b>   | <u>None</u>       | <u>\$360,649</u> | <u>\$360,649</u>                         |

The accompanying notes are an integral part of this statement.

**LASALLE PARISH ASSESSOR**  
 Jean, 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**

|  | <u>1998</u>     | <u>ACTUAL</u>    | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|-----------------|------------------|---|
| <b>REVENUES</b>  |                 |                  |   |
| Taxes - ad valorem   | \$15,078        | \$22,041         | (5,007)   |
| Intergovernmental revenues - state<br>grant - state revenue sharing (RS) | 29,344          | 51,629           | 1,883   |
| Use of money and property -<br>interest earnings                         | 4,800           | 7,148            | 2,648   |
| In lieu of taxes   |                 | 453              | 453   |
| Other revenues   | 7,500           | 4,115            | 615   |
| Total revenues   | <u>54,722</u>   | <u>85,586</u>    | <u>4,595</u>                                    |
| <b>EXPENDITURES</b>  |                 |                  |   |
| General government - taxation:   |                 |                  |   |
| Current:   |                 |                  |   |
| Personal services and related benefits                                   | 253,400         | 245,479          | 7,921   |
| Operating services   | 47,950          | 48,750           | (1,800)   |
| Materials and supplies   | 16,600          | 9,744            | 6,856   |
| Travel and other charges   | 27,567          | 13,718           | 14,029  |
| Capital outlay   | 6,900           | 3,163            | 3,837   |
| Total expenditures   | <u>352,417</u>  | <u>320,854</u>   | <u>28,807</u>                                   |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>             | <u>(40,885)</u> | <u>65,115</u>    | <u>94,388</u>                                   |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                                 | <u>40,885</u>   | <u>352,801</u>   | <u>341,806</u>                                  |
| <b>FUND BALANCE AT END OF YEAR</b>                                       | <u>NOPI</u>     | <u>\$345,986</u> | <u>\$345,986</u>                                |

The accompanying notes are an integral part of this statement.

**LA SALLE PARISH ASSessor**  
Iona, Louisiana

**Notes to the Financial Statements**  
*As of and For the Year Ended December 31, 1999*

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1934, the assessor is elected by the voters of the parish and serves a four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides 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.

The assessor's office is located in the LaSalle Parish Courthouse in Iona, Louisiana. The assessor employs five employees, including four deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1999, there are real and movable assessment listings totaling \$26,439,264, and \$34,328,430, respectively. For the year ended December 31, 1998, there were real and movable assessment listings totaling \$23,607,712, and \$30,345,371, respectively. The total assessed valuation increased by \$8,834,612 for the year ended December 31, 1999, and increased by \$2,943,348 for the year ended December 31, 1998.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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 LaSalle Parish Police Jury for financial reporting purposes. The basic criteria for including a



## LAFAYETTE PARISH ASSessor

Louisiana

### Notes to the Financial Statements (Continued)

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:
  - 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 Lafayette 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.

## II. 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.

## LASSALLE PARISH ASSessor

Louis, Louisiana

### Notes to the Financial Statements (Continued)

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 "fund" 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.

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 voluntary tax revenue, authorized by Louisiana Revised Statute 43:1825.3, is accounted for in this fund. General operating expenditures are paid from this fund.

#### C. 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. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. All fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. The assessor has no long-term debt at December 31, 1998.

#### D. 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.

## LASALLE PARISH ASSESSOR

Acia, Louisiana

### Notes to the Financial Statements (Continued)

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 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 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 (which is based on population and households in the parish) are recorded in the year the taxes are due and payable. All 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 interest is measurable and available.

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 and the related state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to accrual.

#### Expenditures

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

## LACADELLE PARISH ASSessor

Jena, Louisiana

Notes to the Financial Statements (Continued)

### **II. 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 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. All changes to the budget must be approved by the assessor.

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 all subsequent amendments.

### **F. CASH**

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, 1999, the assessor has demand deposits (cash balances) totaling \$4,082, which are fully secured by federal deposit insurance.

### **G. VACATION AND SICK LEAVE**

After one year of service, full-time employees earn 1 to 2 weeks of non-cumulative vacation leave each year, depending on length of service. Beginning with the fourth month of employment, sick leave is earned at a rate of 1 day per month and accumulates to a maximum of 30 days. At December 31, 1999, there are no benefits relating to vacation and sick leave that require accrual or disclosure.

### **II. RISK MANAGEMENT**

The assessor is exposed to various risk of loss related to torts; theft 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 his automobile, workmen's compensation and surety bond coverage. No claims were paid on any of the

**LASALLE PARISH ASSessor**

Irra, Louisiana

**Notes to the Financial Statements (Continued)**

policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1989.

**1. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned *Manufacture Only (revisions)* to indicate that it is presented only to facilitate financial analysis. 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 1989 assessed valuation:

|                                    | 1989<br>Assessed<br>Valuation | Per cent<br>of Total<br>Assessed<br>Valuation |
|------------------------------------|-------------------------------|---|
| Louisiana Pacific Corporation      | \$3,592,215                   | 6.87%   |
| Sustainable Forests L.L.C.         | 1,981,300                     | 7.46%   |
| CountryTel of Central LA, Inc.     | 1,187,872                     | 6.33%   |
| ARR Pipeline Company               | 1,039,340                     | 5.41%   |
| Energy Louisiana, Inc.             | 1,238,230                     | 6.28%   |
| Wachman Corrections Trust          | 1,531,800                     | 4.46%   |
| Hunt Petroleum Corporation         | 1,585,095                     | 3.85%   |
| Koch Gateway Pipeline Company      | 1,075,140                     | 2.66%   |
| Texas Gas Transmission Corporation | 1,058,450                     | 2.62%   |
| Southern Heritage Bank             | 970,489                       | 1.86%   |
| Total                              | <u>\$21,776,171</u>           | <u>43.55%</u>                                 |

**3. RECEIVABLES**

The General Fund receivables of \$336,252 at December 31, 1989, are as follows:

**LAFAYETTE PARISH ASSESSOR**

Lima, Louisiana

**Notes to the Financial Statements (Continued)**

| <i>Class of Receivables</i>   |                  |
|---|------------------|
| Taxes - ad valorem  | \$385,818        |
| Intergovernmental revenues - state<br>grant - state revenue sharing (net) | <u>32,704</u>    |
| Net total receivables   | <u>\$385,252</u> |

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

|                              |                 |
|------------------------------|-----------------|
| Balance at January 1, 1988   | \$65,198        |
| Additions:                   |                 |
| 1988                         | 3,063           |
| 1989                         | 1,877           |
| Deletions:                   |                 |
| 1988                         | (2,793)         |
| 1989                         | <u>(8,081)</u>  |
| Balance at December 31, 1989 | <u>\$65,243</u> |

**5. PENSION PLAN**

Substantially all employees of the Lafayette Parish Assessor's office are members of the Louisiana Assessor's Retirement System (Système), 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 joint 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.

## LA SALLE PARISH ASSESSOR

Jena, Louisiana

### Notes to the Financial Statements (Continued)

The system issues an annual publicly available report that includes financial statements and acquired supplementary information for the system. This report may be obtained by writing to the Louisiana Assessor's Retirement System, Post Office Box 1786, Metairie, Louisiana 71366-1786, or by calling (510) 425-8446.

Plan members are required by state statute to contribute 1.00 per cent of their annual covered salary and the LaSalle Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.35 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 sharing funds appropriated by the legislature. The contribution requirements of plan members and the LaSalle Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:003, 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 LaSalle Parish Assessor's contributions to the system for the years ending December 31, 1999, 1998, and 1997, were \$31,540, \$18,972, and \$9,366, respectively, equal to the required contributions for each year.

## 6. POST RETIREMENT BENEFITS

The LaSalle 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 paid during the year. For the years ended December 31, 1999 and 1998, the total cost of health and life insurance premiums for the assessor were \$21,972 and \$19,963, respectively. Of these amounts, \$3,146 and \$2,888 were for retiree benefits.

## 7. OPERATING LEASE

In November, 1998, the assessor entered into a 48-month lease for an automobile to be used by the assessor's office. Payments on this lease totaled \$6,413 during 1999. The unpaid balance at December 31, 1999, of \$6,134, is to be paid in 11 monthly payments of approximately \$554 each.

**LASALLE PARISH ASSESSOR**

**Terre, Louisiana**

**Notes to the Financial Statements (Continued)**

**8. LITIGATION AND CLAIMS**

At December 31, 1999, the LaSalle Parish Assessor is not involved in any litigation, nor is he aware of any unasserted claims.

**9. EXPENDITURES OF THE ASSESSOR'S  
OFFICE PAID BY THE POLICE JURY**

The LaSalle Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 23:4713, is paid by the LaSalle Parish Police Jury.



**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws and regulations, and contracts, and internal control over financial reporting 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

LA SALLE PARISH ASSOCIATION  
Iowa, Louisiana

**Member Association**  
Institute of Governmental  
Public Accountants

**Member in Louisiana**  
Louisiana Public  
Accountants

**Practice Limited to**  
Governmental  
Accounting, Auditing,  
and Financial Statements

I have audited the general purpose financial statements of the LaSalle Parish Association as of December 31, 1999, and for each of the years in the two-year period then ended, and have issued my report thereon dated March 2, 2000. 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 LaSalle Parish Association'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 LaSalle Parish Association'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.

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**LASALLE PARISH ASSESSOR**

Acme, Louisiana

**Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1999**

This report is intended solely for the information and use of the LaSalle Parish Assessor and management of the assessor's office and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana

March 2, 2000

LASALLE PARISH ASSESSOR  
Iowa, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of LaSalle Parish Assessor.
2. No instances of noncompliance material to the financial statements of LaSalle 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

LASALLE PARISH ASSESSOR  
Baton Rouge, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 1997

There were no audit findings reported in the audit for the two years ended December 31, 1997.