

Appendix D-20

The following invoices were coded among 4 general ledger accounts, with some amounts allocated across costs that others. No information was given on the invoice as to work relating to various projects. The GL accounts are: #1440, #14100, #14200, #14300, #14400, #14500, #14600, #14700, #14800, #14900.

In		Account	Amount
Date	Charged		
Feb-94	5000.00		\$1,400.00
Feb-94	8000		281.85

The following invoice included miscellaneous expense charges with a 10% markup on certain items. In this case, Coastal added the markup to Morris Hubert's charges for contracted services.

In		Account	Amount
Date			
Sep-92	600.00		\$348.8

An invoice in the amount of \$1,000 dated October 31, 1994 included a description that does not match the description of account #61100 where it was posted.

An invoice dated October 31, 1994 for \$8,800 had a handwritten note on the invoice stating, "should have paid \$8,100." This amount was charged to account #604000 - Humboldt Canal Flood.

The following three invoices were paid, but the expenses did not get charged to the general ledgers.

In		Account	Code
Date	Amount	on Invoice	
Feb-94	1,400.00	\$13000	
Feb-94	1,558.00	\$13000	

Invoice #1847 dated 5/31/94 for \$4,058 was noted as not paid. The amount had not been posted to any general ledger account as of 7/9/94. The invoice was attached to the 7/9/94 check in the June 1994 ledger. No general ledger account was listed on the invoice. The invoice relates to a Bayou LaCade Pump Station construction contract, account #6113. Possibly, this expense should have been posted to that account.

An invoice dated February 8, 1994 for \$2,557 was not posted to the general ledger.

South Westshore Florida Tidewater Management and Conservation District
Summary of Items Noted During Review of Coastal Engineering Invoices

The following list presents invoice amounts that were posted to one account number on the general ledger and coded to a another account number according to the invoice.

Acct #		Acct Coded		Amount
For Inv	Project Name	For Invoice		
5-7500	Operation & Maintenance	629100	Bayou Bays	1,651.00
602500	Bayou Canal Levee	603100	Salinity Monitoring	2,280.00
618000	G.L. Levee	604000	Hurricane Flow Canal Study	893.00
5-02500	Bayou G.C. Floodgate	603100	Salinity Monitoring	1,340.00
600500	Bayou Ten W. Bank Eros.	603000	Hurricane Protection System	600.00
618000	Emergency Preparedness Plan	603100	Hurricane Andrew Assistance	8,600.00

For discussion with client, account #615000 was setup for Hurricane Andrew expenses. The invoice noted costs when in Hurricane Andrew expenses.

The descriptions per the following invoices do not agree to the general ledger account code charged.

Inv Date	Account Charged	Amount
Mar-96	618000	\$1,000.45
Apr-96	618000	660.75
Mar-94	604000	157.00

The March 1994, invoice for \$157 had account #60000 coded on the check stub. The general ledger account #61800 agrees with the description on this invoice.

Two different rates were charged for a 2-man survey team on the following invoices.

Inv Date	Account	Item	Hours	Rate/Hr	Amount
Jan-92	616000	2 man crew	95.5	\$68	\$6,494.00
		2 man crew	5	90	450.00

Est State	Vendor	Hours	# of Employees
95081	SEPTMARC1	24	0
	GBW	9.5	1 of 6 above
	SEPTMARC1	12	1
	GBW construction	9.5	same employee
	Texasone Field	12	same employee
95091	SEPTMARC1	24	0
	GBW construction	11	1 of 6 above
95092	SEPTMARC1	24	0
951190	SEPTMARC1	12	1
	Texasone Field	14	same employee
951490	SEPTMARC1	12	1
	Texasone Field	12	same employee
951690	SEPTMARC1	12	1
	Texasone Field	12	same employee

Appendix C-cont.

The following line printed items invoiced in November 1994 and charged to accounts in the general ledger and coded to other accounts on the invoice.

Inv Date	Ledger Account Charged	Amount
Nov-94	600000	\$ 19,671.00
	600000	73,056.18
		\$ 92,727.18

The above items were coded as follows on the supporting invoice:

Inv Date	Account Coded on Invoice	Amount
Nov-94	600000	\$ 16,678.88
	600000	66,713.08
	618800	\$ 5,335.22
		\$ 82,727.18

A change in the amount of \$128 in June 1992 was not charged to the general ledger. The description of the item appeared to belong to account 601880 - Repairs and Maintenance - Heavy Equipment.

The following invoices had at least twenty-four hours of labor time for the laborer charged for the claim billed for Maurice Andrew cleanup. In addition, some of the laborer's reported hours worked for more than one vendor on the same date for at least twenty-four hours total.

Inv Date	Vendor	Hours	# of Employees
9/1/92	STP/M&CT	24	0
	STP/M&CT	14	1
	Turbosone Pads	12	same employee
9/2/92	STP/M&CT	24	0
9/3/92	STP/M&CT	24	0
	STP/M&CT	12	1
	Turbosone Pads	12	same employee
9/4/92	STP/M&CT	24	0
9/5/92	STP/M&CT	24	0
9/6/92	STP/M&CT	24	0
	STP/M&CT	12	1
	Turbosone Pads	12	same employee
9/7/92	STP/M&CT	24	0
	STP/M&CT	12	1
	Turbosone Pads	12	same employee

Listed below are amounts charged to one account and coded on the original invoice to another account.

Inv Date	Acct Charged on CBL	Account Name	Acct Coded on Inv	Account Name	Amount
Nov-95	600000	Bank Canal Levee	600000	Bank Canal Head Dir	856,912.76
Mar-95	600000	Bank Canal Levee	600000	Bank Canal Head Dir	67,821.82
May-95	600000	Ward 7 Levee	600000	Bank Canal Head Dir	6,884.00
Jul-95	600000	Ward 7 Levee	600000	Bank Canal Head Dir	32,769.50
Sep-95	600000	Ward 7 Levee	600002	Head Dir - Ward 7 Levee	16,241.00
Oct-95	600000	Ward 7 Levee	600003	Head Dir - Ward 7 Levee	82,118
Oct-95	600000	Ward 7 Levee	600005	Head Dir - Ward 7 Levee	3,893.00
Nov-95	600000	Ward 7 Levee	600007	Head Dir - Ward 7 Levee	25,738.00
Nov-95	600000	Ward 7 Levee	600009	Head Dir - Ward 7 Levee	230.00
Mar-95	600000	Ward 7 Levee	600005	Head Dir - Ward 7 Levee	93,660.25
Jul-94	600000	Bayou Ten Parcel Drain	600000	Police Barr	2,876.00
Jul-94	600000	Bayou Terrebonne	600000	Police Barr	2,883.00
Jul-94	600000	Bayou Terrebonne	600000	Message Pump Station	8,800
Jul-94	600000	Bayou Terrebonne	600000	Bayou Ten - B. Bank	1,288.00
Jul-94	600000	Bayou Terrebonne	600000	Bayou Ten - B. Bank	649.00
Jul-94	600000	Bayou Terrebonne	600000	Bank Canal Levee	83,089.94
Jul-94	600000	Bayou Terrebonne	600000	Bank Canal Levee	42,748.40
Apr-95	610000	Bayou Lacade Marsh Mgt	600000	Bayou Lacade Structure	782.00
Jul-95	610000	Bayou Lacade	600000	Bayou Ten - West	12,082.50
Apr-95	610000	Bayou Lacade	600000	Bayou Lacade Structure	720.00
Sep-95	610000	Bayou Lacade	600000	Bayou Lacade Structure	1,622.50
Oct-95	610000	Bayou Delarge	600000	Pilgrim Canal Marsh Mgt	95,655.00
Nov-95	610000	Bayou Delarge	600000	Pilgrim Canal Marsh Mgt	30,880.00
Oct-95	610000	Bayou Delarge	600000	Lake Structure Levee	3,250.00
Aug-95	610000	RD Levee SW FC Pump Station	600000	RD Levee NWM Ridge/FC	24,586.16
Dec-95	610000	RD Levee SW FC Pump Station	600000	RD Levee NWM Ridge/FC	11,022.00
Apr-95	610000	RD Levee SW FC Canal Dam FC	600000	Levee SW FC Pump Sta.	23,953.00
Jan-95	610000	Bayou Terrebonne East Bank	600000	Bayou Ten Levee - West	3,688.00
Dec-94	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	18,863.00
Jan-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	73,583.36
Feb-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	28,096.60
Feb-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	3,288.40
Mar-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	73,664.68
Apr-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	36,838.88
Oct-95	620000	RD Pilgrim Canal SW	600000	RD Levee NWM Ridge/FC	12,518.84
Dec-95	510000	Repairs & Maintenance	500000	Rep & Maint - Heavy Dig	690.00
Dec-95	510000	Repairs & Maintenance	500000	Rep & Maint - Heavy Dig	385.00
Sep-95	510000	Repairs & Maintenance	500000	Rep & Maint - Heavy Dig	648.00
Aug-95	510000	Repairs & Maintenance	500000	Rep & Maint - Heavy Dig	823.55
Aug-95	510000	Repairs & Maintenance	500000	Rep & Maint - Televisor CRT	3582.76

Acct #	Account Name	Date	Equipment	Hrs	Total Cost	
030500	Oil, Lube	Nov-83	Tools	14	\$ 48.00	\$ 48.00
030500	Backho Tires	Aug-83	Track/Flat Loader 500	5 5	345.00 375.00	620.00
031000	Emergency Repurchases	Nov-81	River Sand	40yds	340.00	
			Tools	14	45.00	
	Jan-82	Aluminum Plate	1	829.74		
		Aluminum Pipe		117.12		
		Aluminum Bar		18.66		
		Aluminum Angle		262.48		
		Welding	49	1,578.00		
	Aug-82	Atom Welding	26	1,260.00		
		Aluminum Plate		946.88		
		Round Bar		18.66		
		Aluminum Angle		262.48		
	Nov-82	1700-Galton Fuel		4,408.88		
	Nov-82	Cable Champs		48.80		
		1 1/2" Plastic Rope		182.00		
		Boat/Operator		1,893.00		
		12 Twin Shaver		2,403.75		
	Sep-83	Pump	144	700.80		
		Loader/Operator	10	585.00		15,841.26
031500	Pain Cellulose Auxiliary 51	Oct-83	River Sand	80yds	70.00	
		Loader	54.5	1,731.50		
	Nov-83	Loader	18.5	742.50		
		Pick up Truck	4	100.00		
		Tools	34	120.00		
		2 yalins of sand		113.44		
	Apr-82	244 Loader	2	140.00		
		Welding	10	891.85		
	May-82	Track/Trailer	20	1,380.00		
	Jul-82	Welding	9	243.00		
						5,232.44
						<u>\$ 662,317.37</u>

Acct #	Account Name	Date	Equipment	Mrs	Total Cost	
			Welding	8	218.00	
			Fork Lift	12	600.00	
			Loader	20	1,100.00	
			Truck/Trailer	12	620.00	
		Jul-02	Tractor/Choppers	10	500.00	
			Skid Steer	8	400.00	
			Grader	40	2,000.00	
			Tractor/Grader Pile	20	1,000.00	
			Tractor/Pulver	20	1,500.00	
			Loader	2	110.00	
			Welding	20	1,000.00	
		Jul-04	Loader	12	712.00	
			Truck/Trailer	12	607.00	
		May-05	Loader	5	270.00	\$101,620.00
619000	Wine Island Project	Oct-01	Blade	21	441.00	
			Breakdown	8	80.00	
			Mats	26	130.00	
			Misc	420	100.80	
			Tools	64	240.00	951.80
619500	Bayou Levee	Mar-01	Loader/Operator	23.5	1,172.50	
	Levee	Jan-01	Labor/Materials		450.00	
	Structure		Welding		479.67	1,072.17
621700	E. Challege	Dec-04	Loader	20	1,000.00	
	Pittman Canal		Truck/Trailer	40	2,622.00	
	SW	Jan-05	Loader	2	502.00	
			Truck/Trailer	8	552.00	
		Apr-05	Welder	8	272.00	
		May-05	504 Loader	1	55.00	5,520.00
622000	Lower Bayou	Jan-07	Welder	10	450.00	450.00
	Bayou					
	Floodgate					
622000	Bayou D.C.	Oct-03	Permit	2	140.00	
	Passout		Welding	20	1,000.00	
	Drainage		Pipe		960.00	
			Loader	10	550.00	
			Dirt		1,954.00	6,720.00
634000	Blanch Canal	Sep-05	Permit	1	120.00	
	Head & A. St	Mar-06	Welder	24	816.00	
			Blowdown		175.00	1,111.00

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Appendix C-cont.

Acct #	Account Name	Date	Equipment	Hrs	Total Cost
010000	Expense	Aug-92	Pick up Truck	30	\$ 1,000.00
	Termination		Blower	30	900.00
	East Bank	Sep-92	Pick up Truck	2	50.00
			Blower	1	25.00
		Dec-92	Chain Saw	24	90.00
		Jan-93	Chain Saw/Operator	10	200.00
		Jan-93	Blower	10	250.00
		Jul-93	Blower	64	1,500.00
			Pump	564	1,750.00
			Mats	50	150.00
			Truck Drivers	8	120.00
		Aug-93	4" Pump	20	3,000.00
			Tractor/Grader	69	2,170.00
			Truck/Driver	84	4,324.36
			Tractor/Tractor	20.5	1,470.00
			Loader/Operator	25	1,575.00
		Oct-93	Pumps	6	500.00
			Tractor/Pump	30	350.00
			Knights	4	200.00
			Loader/Operator	30	1,600.00
		Nov-93	4" Pump	100	500.00
		Feb-94	Welder	6	100.00
			Driver/Checking Gate	6	540.00
		Mar-94	4" Pump	60	300.00
			Loader/Operator	24	1,800.00
			Trks	24	80.00
			Mats	24	240.00
			Welder	25	675.00
		Apr-94	Truck/Trailer	6	500.00
			Welding	28	1,400.00
			Materials	180	277.48
			Loader	153	13,600.00
			Loader/Operator	60	2,250.00
			Grades	163	8,750.00
			Flour/Truck	24	1,600.00
			Tractor/Grader Box	100	3,100.00
			Blower	100	3,000.00
			Wash Truck	5	200.00
			Tractor/Choppers	60	2,100.00
		May-94	Front End Loader	210.5	11,343.50
			Grader	224	9,700.00
			Tractor/Grader Box	100	4,220.50
			Mats	100	1,600.00
			Mechanic	18	600.00

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Leaf #	Account Name	Date	Equipment	Hrs	Total Cost	
412000	Hayes	Jan-91	Loader	13	\$ 550.00	
	Tractor/boom		4" Pump	10	90.00	
	Floodgate	Jul-91	4" Post	50	450.00	
		Sep-91	Misc (5)	7	175.00	
			Loader/Operator	7	305.00	1,465.00
412000	L.C. Floodgate	Dec-91	Welding	9	243.00	
	Spurwall		Aluminum Welding	28	952.00	1,195.00
412000	B.D. Lever	Apr-92	Truck/Trailer	18	360.00	
	M.W.M		Pick Up Truck/Trailer	18	360.00	
	Kidgo/PC	Jun-91	John Deere Tractor	48	2,208.00	
			Grader	6	300.00	
		Nov-91	Mechanic	18	258.00	
		Dec-91	Welding	18	486.00	
			Truck/Trailer	18	690.00	
		Jan-92	Excavator	22	960.00	
		Feb-92	Operator	38	280.00	
		Mar-92	Excavator/Operator	22	9,000.00	
		Apr-92	750 Dozer/Operator	17	1,803.00	
		May-92	Misc	100	2,000.00	
			1228 Excav/Operator	20	1,800.00	
			Misc	8	40.00	
		Jun-92	Loader/Operator	28	1,540.00	
		Jun-92	Motor Tractor/Operator	240	21,900.00	
			Komatsu Dozer/Operator	90	5,710.00	
		Jun-92	Excavator	82.25	4,125.00	
			misc	100	2,920.00	
			Truck/Trailer	24	1,850.00	
		Loader/Operator	18	350.00		
		Tools	84	368.00		
	Oct-92	Laborer	12	320.00		
		Foreman	24	310.00	70,752.00	
412000	B.D. Lever	Apr-92	Loader John Deere	3	180.00	
	SW/PC Pump		Tools	20	120.00	
	SW/LED		Truck/Trailer	6	404.00	
			Tractor, Chopper,	4	200.00	
			Operator			
			Pick up Trucks	11	420.00	
			Permits	1	120.00	
			Tools	24	80.00	
			Misc	16	80.00	
			Welder	8	230.00	
		Truck/Trailer	8	521.00	2,457.00	

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Appendix C cont.

Asset #	Account Name	Date	Equipment	Mes	Total Cost	
		Sep-90	Laborers	38	\$ 1,215.00	
		Sep-90	Tools	114	448.00	
		Sep-90	Tools	34	128.00	
		Oct-90	Laborers		788.54	
		Nov-90	Tools	134	528.00	\$ 4,698.54
609500	Bayco Trc	Jul-98	Chain Saw/2 men	68	1,328.00	
	Loren - West	Jul-98	Chain Saw/2 men	70	1,554.00	
		Nov-91	Wls Reservoir	73	4,648.00	
			Shoes	18	458.00	
			300 Gallon Fuel		782.00	
			Welding	14	378.00	\$ 1,744.00
609600	Bayco Trc	Jul-91	Tools	34	128.00	
	Lapystous	Nov-93	Front End Loader	3	273.00	
	Coal		Tools	58	280.00	
			Tools/Tools	20	788.00	
			Loader/Operator	15	823.00	2,034.00
611800	Bayco	Dec-90	Tools	64	320.00	
	Lumber		Tractor/Operator	4	140.00	
	Marsh Mpt	Jan-91	Tools	114	680.00	
			Welding Tr Back Hood	9	243.00	
			Fabricated Gates	20	840.00	
		Mar-91	Welding Machine	10	35.00	
			Crane Operator	3	163.00	
		Apr-91	Welding	20	761.00	
			Welding Bush Pig	5.5	145.50	
			Welding Flap Poles	3.3	99.30	
			Welding on Leds	8	215.00	
		Sep-91	Welding Pipe to Gate	8	155.00	
			Welding	4	108.00	
		Sep-91	Miscels	33.5	312.90	3,408.90
612400	Montoya	Mar-91	Tractor/Operator	5	225.00	
	Marsh Mpt	Mar-94	Loader/Operator	18	860.00	775.00
61320.00	Legal	Apr-96	Loader/Operator	12	660.00	
		Jan-96	Loader/Operator	12	660.00	
			Taxider/Taxider		388.00	
			Laborers	315.75h	2,002.50	
		Jan-96	Loader/Operator	28	1,188.00	
			Taxider/Butler	3	158.00	
		Jan-96	Loader/Operator	8	448.00	
		Jan-96	Excavator/Operator	2	88.00	5,482.50

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Acct #	Account Name	Date	Equipment	Hrs	Total Cost
			1" Pumps	14	\$ 488.00
		Mar-94	Loader/Operator	43	250.00
		Oct-94	Blade	40	200.00
			Welding	150	3,900.00
		Oct-94	Blade	20	100.00
		Nov-94	Blade	30	150.00
			Loader/Operator	21	1,055.00
		Nov-94	Excavator/Operator	51	455.00
			Welder	170	3,780.00
			Loader	14	440.00
			Material for Pipeline	276.84	276.84
			Flat Bar	158.2	190.28
		Dec-94	Welder	25	1,025.00
			Man	65	315.00
			Loader	46	3,580.00
			Tractor/Tractor	21	1,400.00
			Flagman	8	120.00
		Dec-94	Tractor/Grader Box	10	280.00
			Tractor/Tractor	8	550.00
		Dec-94	Man	28	140.00
		Dec-94	Loader	25	1,075.00
			Tractor/Tractor	19	1,000.00
			Tractor/Tractor	15	750.00
					\$ 26,000.00
488000	St. Louis Canal	Oct-91	Tools	4	140.00
			Loader/Operator	4.5	467.50
		Nov-91	Stamp Grader Work		22,200.00
			Blade	1520yds	3,040.00
			Tools	94	360.00
			Loader/Operator	8	440.00
			Tractor/Tractor	8	312.00
		Dec-91	Tractor/Stamp Grader	10	1,000.00
			Loader/Operator	65	2,375.00
			Stamp Grader Work		3,000.00
			Blade		1,800.00
			Welding	9	247.00
			Tractor/Tractor	5	200.00
			Tools	64	360.00
		May-92	Tools	64	310.00
					\$4,626.50
000000	Not on Chart of Accts	Jan-90	Grader/Operator	9	495.00
			Tractor/Grader Box	15	615.00
		Jan-90	Tractor/Grader Box	3	105.00
		Jan-90	Backhoe	8	240.00
			24 Laborers	16	288.00
		Jan-90	Dozer/Operator	31.3	1,893.00

(Continued)

Appendix C, cont.

Acct #	Account Name	Date	Equipment	Hrs	Total Cost	
			Track/Trailer	30	\$ 1,380.00	
		Jul-81	Loader/Operator	9	440.00	
			Tools	10	40.00	\$ 5,640.00
006680	Dugan Neal/ Pump Sta Kenny	May-82	Road Grader	1	51.00	25.00
006681	Meyer Mike To Ray's Pit	Aug-85	Track/Flat	60	2,760.00	
			Loader 500	40	2,280.00	4,040.00
007080	Quander St.	Nov-81	Load/Operator	2	270.00	
			Tools	10	40.00	
		Mar-84	Loader/Operator	41	2,270.00	
			Welder	21	126.00	
			Mats	40	220.00	
		Feb-84	Tractor/Trailer	20	1,580.00	
			Loader	20	1,100.00	
			Track/Flat	10	680.00	
		Dec-84	20 Ft Angle Iron		90.00	
			Welding & Cutting	3	102.00	
		Feb-85	Welder	10	510.00	
		Oct-85	Loader	4	210.00	3,562.00
007600	Hayes Tom/ Paved Drainage	Jul-84	Welding	10	510.00	
			Mats	88	440.00	
			Tractor/Grader Box	90	2,716.00	
			Tractor/Chopper	12.5	715.00	
		Jul-84	Heavy Trucks	250	13,465.71	
			Light Motor Trucks	46	2,462.00	
		Sept-84	Loader	18	250.00	
			Mats	20	120.00	
			Welding	40	2,040.00	
		Oct-84	Mats	20	300.00	
			Welding	37	1,911.00	
		Oct-84	Mats	44	230.00	
			Tractor/Grader Box	10	650.00	
			Loader	1	25.00	
		Dec-84	Welders	10	610.00	25,244.71
007800	Point Barre Road Pipeline	Nov-80	Pump	10	250.00	
			Loader	30	1,500.00	
			Track/Flat	10	680.00	
			Mats	120	600.00	
		Nov-81	Mats	84	270.00	

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Appendix C (cont.)

Acct #	Account Name	Date	Equipment	Qty	Total Cost	
		Jan-91	Loader/Operator	26	\$ 1,548.00	
			Tools	194	768.00	
		Feb-91	Tools	44	168.00	
			Pick Up Trucks	31	1,120.00	
			Permit	2	340.00	
		Aug-91	Pick Up Truck	6	210.00	
			Permit	1	120.00	
			Tools	64	340.00	
			Truck/Flat Bed Trailer	11	750.00	
			Loader	4	220.00	
		Sept-91	Tools	124	520.00	
			Truck/Trailer	26	1,456.00	
			Loader & Operator	8	440.00	
		Nov-91	Tools	264	800.00	
		Apr-91	Tools	44	168.00	
			Welding	5	135.00	
			Labor/Permitization	48	2,542.71	
		Aug-91	Loader/Backhoe	16	1,816.00	
			Truck/Flatbed	25	1,725.00	
		May-91	Loader/Operator	45	2,475.00	
			Truck/Trailer	11	897.00	
			Tools	34	130.00	
		Jan-91	Car (90)-Loader	191.5	7,562.50	
			Tools	124	880.00	
			Welding	4	145.00	
			Permit	1	120.00	
		Jul-91	Loader (90)	78.5	4,217.50	
			Truck/Trailer	18	1,242.00	
			Tools	114	680.00	
		Aug-91	Loader (90)	27	1,485.00	
			Tools	163	720.00	
			Dir	437yds	5,436.00	
			Truck/Trailer	14	860.00	
			Grass Seeds	258sq	80.58	
			Materials		181.58	
			Grading		70.44	
		Sept-91	Dir	1,024 yds	1,284.00	
			Tractor/Grader Box	23.5	1,171.50	
		Sept-91	Pile Drivers	1.188	2,048.00	
			Tools	126	480.00	\$ 76,825.12
606588	Expens. Maint	Jul-91	100sq Dir		1,400.00	
		Sept-91	Dir (60 yds)		520.00	
			Loaders	4	180.00	
		Jan-92	Tools	2	80.00	
		Mar-92	544 Loader	31	1,760.00	

(Continued)

Appendix C (cont.)

Acct #	Account Name	Date	Equipment	Mrs	Total Cost
		Feb-91	Tools	80	730.00
		Mar-91	Tools	110	883.00
		Apr-91	Tools	110	680.00
			Loader/Operator	45	2,415.00
			Boats	7	243.00
			Trailer/Truck Operator	6	300.00
		May-91	Tools	150	680.00
			Boat/Boats	150	525.00
		Jun-91	Boat/Boats	160	680.00
			Tools	150	680.00
			Mats	140	420.00
			JD Loader/Operator	10	715.00
		Jul-90	JD Loader/Operator	14	770.00
			Tools	180	320.00
			Mats/Slide	90	360.00
		Aug-90	Tools	180	320.00
			Loader/Operator	20	1,215.00
		Sep-91	Tools	110	840.00
			Mats	3	80.00
		Oct-90	Tools	110	840.00
			W/line	6.0	175.50
			Mats/Slide	14	420.00
		Nov-91	Tools	30	120.00
			Mats/Slide	1	30.00
			Loader/Operator	4	220.00
		Jan-92	Tools	100	680.00
			Mats	10	50.00
			Pumps	2	80.00
			Fabrication	61	1,420.00
			Installation	20.5	715.50
			Repairs	6	160.00
			Welding	4.5	121.50
		Feb-92	Mats	50	350.00
			Tools	70	280.00
		Mar-92	Welding	5	81.00
			Mats		380.00
			Tools	110	680.00
			Truck/Trailer	7	483.00
			Welding	20.5	674.50
		Apr-92	Tools	110	440.00
			Loader/Operator	8	270.00
			Mats		120.00
		May-92	Truck/Trailer	30	1,070.00
			50' Loader	30	1,650.00

Continued

Acct #	Account Name	Date	Equipment	Qty	Total Cost	
		Jul-96	Welder	1	1,300.00	
		Apr-97	Welding	36	1,620.00	
			Maintenance Labor		205.15	
		Jun-97	Welding	13	580.00	2,685.15
402580	Book-Closed Lease	Jul-98	Truck/Driver	26.5	1,540.00	
		Sep-98	Excavator	24	1,750.00	
		Oct-98	Dump Truck	48	3,680.00	
			Dump Truck Operator	206.5	9,157.50	
		Nov-98	Excavator/Operator	500	16,950.00	
		Jan-99	Truck/Operator	36	1,620.00	
		Jul-99	Excavator	40	2,800.00	
			Road Grader	40	2,200.00	
			Tractor & Water Wagon	30	1,500.00	
		Sep-99	Road Grader	21.5	1,957.50	
			Motor Dump Truck	183	12,287.50	
		Sep-99	Dozer	45	2,650.00	
			Excavator	45	2,800.00	
		Oct-99	Excavator	86	2,580.00	
			Dozer	53	3,487.00	
			Truck & Pilot	30	480.00	
			Men	54	810.00	
		Oct-99	Excavator/Operator	110	7,150.00	
			HS Dozer	110	6,000.00	
		Oct-99	Dump Trucks	284	15,421.00	
		Oct-99	Excavation	87	2,650.00	
		Nov-99	HS Dozers	64	4,203.00	
			Dozer	30	2,850.00	
		Nov-99	Dump-MB	106.5	6,165.50	
			Motor Truck	408.5	24,513.50	
		Dec-99	Dozer DP	44	2,580.00	
			Excavator	50	3,250.00	
			Motor Truck	18.5	11,660.75	
			Man	25	380.00	
		Nov-99	Dozer (H H)	65	3,707.50	
			Excavator	128	3,020.00	
			Tractor & Choppers	8	480.00	
		Dec-99	Motor Truck	280	11,855.50	199,521.74
406880	Office Equipm't	Oct-98	Tools	50	280.00	
		Oct-98	Tools	104	480.00	
		Nov-98	Tools	50	280.00	
		Nov-98	Dir.	5444	1,540.00	
		Nov-98	Tools	60	240.00	
			Truck	1	80.00	
		Dec-98	Tools	60	300.00	

Continued

**South Tarrant County Parish Tidewater Management and Conservation District
Summary of Items Noted During Test of Steam/Hot Charge Trucks and Boilers January**

The following involved items were not identified as bid items per the 1994 bid sheet:

Asset #	Account Name	Date	Equipment	Hrs	Total Cost		
507000	Repairs & Maintenance	Dec-91	Track/Loader	18	\$ 600.00		
		Dec-92	Welding	18	345.00		
			Fabrication/Welding				
		Sept-93	Welder	20	648.00		
		Mar-96	Tractor	2	80.00		
		Apr-96	Welder	9	305.00		
		Jan-98	Welder	26	833.00		
			Materials		13.28		
			Flux Electrode		43.43		
		Apr-97	Tractor	12.5	487.50		
		Jan-97	Loader	14	770.00		
	Welding	2	58.00	\$4,811.00			
515000	Preemptive Maintenance	Jan-81	544 Loader	4	330.00		
			Boat Buells		3,000.00		
		Aug-92	Welding	14	432.00		
			Material		190.00		
			Grading		245.00		
			Angle		13.99		
		Aug-93	Welder	15	621.00		
Mar-96	Welder	11	374.00				
Jan-97	Welder	5	225.00	3,800.00			
516000	Exp & Maint Heavy Equip.	May-91	Fabricate Drag Box		1,189.78		
		Oct-91	Welding	2	54.00		
		Jan-92	Welding	4	180.00		
		Aug-93	Welding	6	162.00		
			Materials		356.91		
		Dec-92	Welding	5	155.00		
		Nov-93	Truck	5	245.00		
		Mar-95	Welding	5	302.00		
		Oct-83	Truck & Float	8	332.00		
			Welder	11	394.00		
			Loader/Hit	3	105.00		
		Apr-96	Welder	4	136.00		
			Material		23.00		
		Jan-96	Welder	2	189.00		

Continued

The following amount posted to the general ledger for Bayou Terrabonze in October 1990 did not agree to the amount listed on the invoice.

Invo Date	Amount per Invo	Amount per GL
10-1-90	\$19,868.00	\$17,500.00

The following list presents items that were not identified as bid items.

Invo Date	Item Material	Rate per Invoice	Vendor
Aug-90	Traphant	\$7.90 per day	
	Fuel	\$8.70 per gal	
	Oil	\$5.36 per gal	

Bayou Terrabonze Equipment

The following list presents amounts that were not supported by invoices.

Invo Date	Amount	Vendor
Aug-90	\$140,390.00	C.F. Bean Corp
Nov-90	\$47,615.00	All South
Dec-90	\$7,999.00	T. Baker
Jul-90	\$6,880.00	Robson

Only copies of invoices could be provided for all All South invoices; these invoices are sent to the state for reimbursement.

In October of 1990, 186,000 In-800 American flaglines were billed at \$100 per hour. The billed rate is \$100 per hour.

Other items noted for this project relate to beneficial investors. See Appendix C for items noted relating to beneficial investors.

Little Galilee Floodgates

We noted approximately 90% of the work on Little Galilee Floodgates was performed by Cajun Contractors. Cajun Contractor's work was based on a fixed contract price. We inspected the contract between owner and contractor noting the contract states work will be completed within two years after the date when the contract first commences. The contract is dated February 3, 1988. We also noted the project was designed by T. Baker Smith and Son, Inc. who acted as engineer in connection with the contract documents. The contract states the contract price is \$3,854,000. Per discussion with the client, we noted the engineer and the Board approved payments as they were requested. The contract stated the engineer is responsible for reviewing applications for payment.

Changes may be made as the work is performed. These changes were approved by T. Baker and the Board. We noted there were six changes to this contract. The amounts of these changes were not available. All change orders are certified by the Clerk of Court and documented in the mortgage book records in the court house. We obtained the last payment and invoice and noted the final contract price was \$3,851,292.67, which is lower than the original agreed upon price due to change orders. We obtained the certificate of Substantial Completion dated February 21, 1990 signed by the Deputy Clerk of Court. This certifies the substantial completion of the work covered by the quoted contract with the exception of the change orders. Substantial completion of work performed and invoice is documented each month and signed by two project managers and submitted to Terrebonne Parish for payment. We obtained and noted the last two checks written to Cajun Contractors and the invoice/substantial completion forms for them. Also, we inspected documentation of liens noting all liens have been cleared. We noted per the contract, final payment cannot be made until all liens have been investigated and cleared. We obtained and noted the final payment and documentation of all cleared liens signed by the Deputy Clerk of Court.

Bayou Terrebonne Floodgates

We noted approximately 90% of the work on Little Galilee Floodgates was performed by Cajun Contractors. Cajun Contractor's work was based on a fixed contract price. The contract between owner and contractor was inspected noting the contract states work will begin March 1991 and will be completed March 1993. The contract is dated March 11, 1991. We also noted the project has been designed by T. Baker Smith and Son, Inc. who acted as engineer in connection with the contract documents. The contract stated the contract price is \$3,827,000. We noted the engineer and the Board approved payments as they were requested. The contract states the engineer is responsible for reviewing applications for payment.

Changes may be made as the work is performed. These changes were approved by T. Baker and the Board. We noted there were three changes to this contract. The amounts of these changes were not available. All change orders are certified by the Clerk of Court and documented in the mortgage book records in the court house. We obtained the last payment and invoice and noted the final contract price was \$3,828,058.51, which is lower than the original agreed upon price due to change orders. We obtained the certificate of Substantial Completion dated February 21, 1990 signed by the Deputy Clerk of Court. This certifies the substantial completion of the work covered by the quoted contract with the exception of the change orders. Substantial completion of work performed and invoice is documented each month and signed by two project managers and submitted to Terrebonne Parish for payment. We obtained and noted the last two checks written to Cajun Contractors and the invoice/substantial completion forms for them. Also, we inspected documentation of liens noting all liens have been cleared. We noted per the contract, final payment cannot be made until all liens have been investigated and cleared. We obtained and noted the final payment and documentation of all cleared liens signed by the Deputy Clerk of Court.

Punta Dume Road Pipeline

The following amount was charged to the G.C. Floodgate Sewerfall account in October 1990 and allocated to the Punta Dume Pipeline beginning balance in November 1990. No other support for this posting since was available.

Date	Amount
Oct-90	\$42,332.00

The following list presents items that were not identified as bid items per the bid sheet.

Bid Date	Item Priced	Rate	Unit	Vendor
Jan-90	Pump	\$180.00	per day	General Contract
	Shovel	\$50.00		
Nov-90	Roof shingles	\$14.00	per cubic yard	L.A. Dooling
Mar-90	Metal bars	\$80.00	per day	J.B. Smith General Contractors
	Blades	\$17.50	per blade	
	5/8" E cable	\$0.80	per foot	
Oct-94	blow	\$15.00	each per day	J.B. Smith
Nov-90	20" E #2 pipe	\$0.51	per foot	Chaswick Bros.
	5 ft pipe	\$0.75	per foot	
	10" x 10" x 1/4"	\$15.75		
	5 ft pipe	\$5.75		
	4 ft pipe	\$4.25		
	1000' Ex-stk #2 pipe	\$3.50		
	10000' new gaskets	\$1.00		
	1000' E gaskets	\$1.00		
Nov-90	man	\$15.00	per day each	All South
	truck & tools	\$800.00	per day	
	hair pin hammer	\$200.00	per 4 weeks	
Dec-94	man	\$15.00	per day each	All South
	truck & tools	\$800.00	per day	
	1.5 carabidge	\$25.00	per day	

The following differences in rates for bid equipment were noted:

Bid Date	Item	Rate per Day
Mar-90	ump runs hand mobilization	\$500.00
Mar-90	Dozer for 8 hrs	\$400.00

Appendix B.cont.

The District purchased dirt from various vendors through the course of the construction of the Ward 7 levee and did not bid out the prices for the dirt. Listed below are the invoices by date and amounts of dirt billed for this project.

<u>Date</u>	<u>Quantity</u>	<u>Yards</u>	<u>Vendor</u>
Apr-80		5	Hay Leifson
May-80		760	Hay Leifson
Jul-80	48		Hay Leifson
Nov-80		180	Hay Leifson
Mar-81	81		Hay Leifson
Apr-81		3,584	Hay Leifson
May-81	132		Hay Leifson
May-82	137		Hay Leifson
Jan-83	289		Hay Leifson
Jul-83	236		Hay Leifson
Nov-83	84		Hay Leifson
May-83	31		Hay Leifson
Oct-83	30		Hay Leifson
Nov-83	332		Hay Leifson
Apr-84	41		Hay Leifson
May-84	112		Hay Leifson
Jul-84	812		Hay Leifson
Sep-84	185		Hay Leifson
Oct-84		3,488	Hay Leifson
Nov-84		2,528	Hay Leifson
Dec-84		372	Hay Leifson
Feb-85		508	Hay Leifson
Jul-86		2,648	Hay Leifson
		<u>2,682</u>	<u>812,920</u>
Aug-86		3,164	Pellegini Heavy Equipment
Sep-86		<u>3,682</u>	<u>Pellegini Heavy Equipment</u>
			<u>32,856</u>
Mar-86		<u>32,412</u>	<u>Milford Pellegini</u>

Note that any items noted regarding Scoffed Dump Trucks and Shores related to this project are included in Appendix C and are therefore not listed here.

Bayou DuLarge (Folypost Canal 2/8)

All costs booked to the general ledger for this project from December 1984 to May of 1985 (end of project) were invoiced by Simulfin. See items noted relating to Simulfin invoices in Appendix C.

The following list presents items noted in which the invoice descriptions did not agree with the account code charged.

Inv Date	Total Invoice Amount	Description per Invoice
Feb-90	517,344.00	\$3,300 billed as Dupon-Petite Collins \$4,577 billed as Gove Engineering (others)
Jun-90	5,300.00	\$9,478 billed as Dupon-Mat Industrial Could not determine from client what work related to Ward T Lenoir
Apr-94	10,544.00	\$2,844 billed as Miteaga Pump Station

Invoices for concrete lumber and pilings did not detail delivery points in destination if properly related to this project. Also, the concrete lumber and pilings were not bid out through a public bid. The following list presents all concrete lumber and piling amounts invoiced.

Inv Date	Invoice Amount	Vendor
May-90	\$11,594.00	Proport-McMahon
Jul-91	8,673.00	Proport-Salazar
Oct-91	7,185.00	Proport-Salazar
	<u>\$27,452.00</u>	
Sep-90	\$ 5,495.00	Hoama-Cresole
Jun-91	9,669.00	Hoama-Cresole
Aug-91	8,525.00	Hoama-Cresole
Apr-92	7,485.00	Hoama-Cresole
Jun-92	8,428.00	Hoama-Cresole
Aug-92	8,356.00	Hoama-Cresole
Nov-92	9,479.00	Hoama-Cresole
Dec-92	8,096.00	Hoama-Cresole
Aug-93	5,712.00	Hoama-Cresole
Oct-93	8,645.00	Hoama-Cresole
Nov-93	6,514.00	Hoama-Cresole
Mar-94	9,841.00	Hoama-Cresole
Apr-94	5,860.00	Hoama-Cresole
Jun-95	84,660.00	Hoama-Cresole
Jul-95	50,915.00	Hoama-Cresole
Oct-95	22,519.00	Hoama-Cresole
	<u>\$156,742.00</u>	
Jan-91	<u>35,244.00</u>	LEAG-Cont.
Feb-91	<u>35,215.00</u>	Martin L. Auld
Jul-91	<u>37,833.00</u>	Martin L. Cont.

Beginning in May 1993, the charge became \$33.18. A total of 593 hours were charged at \$30 and 514 hours at \$33.18. This is a total on-bid charge for this equipment of \$18,163. The following list presents invoices that include these on-bid project meter hours.

<u>Inv</u> <u>Date</u>	<u>Hours</u> <u>Billed</u>	<u>Rate</u> <u>Billed</u>	<u>Amount</u> <u>Billed</u>	<u>Invoice</u> <u>Amount</u>
Oct-91	33	\$30.00	\$ 990.00	\$ 21,687.00
Nov-91	110	\$30.00	3,300.00	25,555.00
Dec-91	10	\$30.00	300.00	9,087.00
Apr-92	39	\$30.00	1,170.00	15,031.00
May-92	37	\$30.00	1,110.00	14,694.00
Jun-92	106	\$30.00	3,180.00	15,189.00
Jul-92	85	\$30.00	2,550.00	13,138.00
Aug-92	30	\$30.00	900.00	11,148.00
Sept-92	20	\$30.00	600.00	6,639.00
Oct-92	66	\$30.00	1,980.00	12,521.00
Nov-92	34	\$30.00	1,020.00	11,999.00
May-93	29	\$33.18	962.22	23,238.00
Jul-93	62	\$33.18	2,057.16	33,141.00
Mar-94	30	\$33.18	995.40	34,788.00
May-94	125	\$33.18	4,147.50	34,594.00
Jul-94	20	\$33.18	663.60	38,888.00
Oct-94	40	\$33.18	1,327.20	40,283.00

The District's records indicated that Ray Lullford is not a licensed contractor. Louisiana's bid law requires all projects of greater than \$50,000 to be granted to licensed contractors. Through the course of the Ward 7 Levee work, a total of \$781,154 of expenses with this contractor (\$666,808 on account 148600-02 and \$114,346 on account 180620-05) were noted.

The following two invoices from T. Baker Smith listed amounts for "Core Engineering" for which no support was included with the invoice from T. Baker Smith. The invoices are listed below.

<u>Inv</u> <u>Date</u>	<u>Amount</u>	<u>Invoice Reference</u>
Jan-98	\$ 4,372.00	Core Engineering
Feb-98	4,232.00	Core Engineering
Total	\$ 8,604.00	

During the period from September 1993 to April 1994, Ray Lefebvre discontinued identifying the excavators by model and changed to a rate of \$45. The following list presents the invoices that charged \$45 for an unidentified excavator.

Invo Date	Hours Billed	Excavator Amount Billed	Total Invoice Amount
Sep-93	41	\$ 1,845.00	\$ 1,845.00
Oct-93	147	6,645.00	78,075.00
Nov-93	265	11,925.00	99,714.00
Mar-94	170	7,695.00	14,790.00
Apr-94	186	8,370.00	79,264.00

In August 1993, the vendor charged \$48 on the Banner Excavator and the District personnel revised the rate to \$45 and paid that hourly rate for the 84 hours of excavator time.

From October 1994 to December 1994, the District was billed a total of 351 hours of excavator time at 80% of the \$45 hourly rate usually charged (\$36). During this time only 24 hours of excavator was charged at the full rate. There is no indication as to the reason for the difference. The following list presents the invoices that charged 80% of the \$45 rate for excavator hours.

Invoice Date	Hours Billed	Excavator Amount Billed	Total Invoice Amount
Oct-94	177	\$ 6,378.00	1,48,263.00
Nov-94	138	4,968.00	25,179.00
Dec-94	48	1,728.00	8,827.00
Totals	363	\$ 12,674.00	

The bids on these items contracted from Ray Lefebvre stated that the bid included a fixed hourly rate and a fuel factor which should be added together to determine the total hourly rate for the equipment. From May 1990 (bid date) to September 1991, the Dump Truck was charged without the fuel factor. Subsequent to September 1991, all invoices were for the combined price. From May 1991 to November 1991, the Tracker Trailer was charged without the fuel factor. Subsequent to November 1991, all invoices were for the combined price.

In September 1991, when the Dump Truck was being billed without the fuel factor, the equipment was changed to a rate of \$25 and the fixed hourly rate was \$13 with a fuel factor of \$4.80.

Equipment contracted from Ray Lefebvre was not included in the 1991 bid. From October 1990, when the District first used the grader tractor, to April 1993, the amount billed for the equipment was \$30 per hour.

Appendix Bcont.

for both of these excavators, the bid (rental fee) was per hour of \$3.00 and a fixed hourly rate of \$25.00. These components were totaled to a hourly rate of \$28. On the Mitsubishi, however, the total hourly rate was set at \$45. No documentation was available to clarify the hourly rate on the Mitsubishi. The following list presents the invoices that charged the Mitsubishi for \$45 per hour.

Invoice Date	Hours Rented	Enterprise Amount Billed
Dec-81	81	\$ 3,645.00
Jan-82	118	5,250.00
Feb-82	28	980.00
Mar-82	114	4,950.00
Apr-82	159	6,255.00
May-82	36	1,620.00
Aug-82	66	2,835.00
Sep-82	80	3,600.00
Oct-82	90	3,150.00
Nov-82	28	1,260.00
Dec-82	37	1,560.00
May-83	68	4,000.00
Jun-83	40	1,800.00
May-84	108	4,860.00
Jul-84	112	5,040.00
Sep-84	41	1,845.00
Oct-84	24	1,080.00
Dec-84	80	450.00
Feb-85	22	1,080.00
Totals	1,304	\$ 28,620.00

By record that beginning in December of 1981, the excavators were identified as a "Linkbelt" and a "Boston". The Linkbelt was charged at a rate of \$45 and the Boston at a rate of \$40. For James Evey, when equipment was replaced during a bid period by the contractor, the equipment would be charged at the same rates as the old equipment if comparable. Therefore, the Linkbelt was used to replace the Mitsubishi and the Boston to replace the New Water.

Through November 1993, Ray Lickford billed the District on all excavators at \$40 per hour and did not designate on the invoices which excavator was being used.

**South Tarrant County Public Tidewater Management and Conservation District
Summary of Items Noted During Test of Accumulated Costs by Project**

Stand Alone:

The following labor positions were bid by Ray Leffcoat¹ in the 1991 bid.

Pileliner	\$14 per hour
Piledriver	\$12
Laborer/Maintenance	\$10
Group 3 equipment operators	\$12
Group 4 equipment operators	\$12

The following bids present invoices noted that include laborer hours billed at \$12 per hour. Each invoice listed hours worked by laborers and laborers; however, they did not distinguish between different types of laborers (i.e. pileliner, laborer). However, in all instances after the May 1991 bid, all laborers were charged at \$12 per hour. According to Mr. Hays, any time a laborer was handling concrete timbers or pilings, whether handling or piling, they were considered a pileliner. The following hours relate to labor hours incurred not related to piling.

Inv. No.	Hours Billed at \$12/hr	Amount Billed for Worker/ Laborer	Total Inv. Amt.
Jul-91	144	\$ 1,728.00	\$ 8,919.00
Aug-91	138	1,656.00	6,243.00
Oct-91	260	3,120.00	21,687.00
Nov-91	95	1,140.00	25,355.00
Dec-91	185	2,220.00	9,087.00
Feb-92	126	1,512.00	6,200.00
Aug-92	59	708.00	11,148.00
Oct-92	161	1,932.00	12,323.00
May-93	45	540.00	23,159.00
Jul-94	146	1752.00	58,886.00
Aug-94	41	492.00	8,049.00
Oct-94	217	2,604.00	48,360.00
Nov-94	158	1,896.00	28,179.00
Dec-94	58	696.00	8,822.00
Feb-95	41	492.00	8,479.00
Total	1412	\$ 17,004.00	

On Ray Leffcoat's bid sheet, the contractor bid on two excavator's,
Hain-Walton C-14-B
Mitsubishi MS185-5

The accountant compiles from the general ledger the monthly financial statements which include the following:

- Statement of Assets, Liabilities and Fund Equity
- Statement of Revenues and Expenditures, Fund - Budget, Actual, and Variance
- Schedule 1 - Expenditures on Fund Assets
- Schedule 2 - Expenditures on Fund Assets By Segment - Budget, Actual and Variance
- Fund Asset Group of Accounts
- Commitment and Unexpended Revenue

Financial Reporting

A copy of the financial statements is provided to each member of the Board of Commissioners, to Mr. Irby, and to Mr. Randolph. At each financing committee meeting, the financial statements are reviewed and questions asked regarding information in the financial statements.

All operating costs are budgeted on an annual basis. These budgets are included in the financial statements for comparison to the year-to-date expenses incurred by the District. According to Mr. Irby, most of the operating costs are fixed. The only variable operating costs are repairs and maintenance on equipment owned by the District used for maintenance purposes.

No formal budgets are prepared for the work that is done related to loan projects. There are no mechanisms to measure performance or the efficiency of a project other than the Commissioners and the Executive Director's judgment and knowledge of the project at hand.

check meters on the pipeline system. As such, the District would obtain equipment ready for certain work phases and for emergency situations. Stated by memo was also allowed during the Hurricane Andrew clean up project.

Approval of Invoices

All invoices are received by mail by Deborah Knobloch, administrative manager, or Tracy Blainland, accounts payable. Invoices are provided to Ms. Blainland who checks for clerical accuracy and signs on daily work tickets, if applicable. Upon her review and correction if necessary, she stamps the invoice to provide an area for approval and coding. She signs the area noting her approval of the clerical accuracy and forwards the invoice to Mr. Gray who reviews the invoice and approves for payment.

Invoices related to fixed price contracts are sent to the external engineering firm for review. They review the status of the project in relation to the invoice and advise the District as to whether the contract has reached the required status of completion to warrant payment. Payment terms and amounts are agreed to the contract.

Upon approval by Mr. Gray, all invoices (except utility bills on the administrative building) are reflected and presented to the Board of Commissioners at the next finance meeting for their approval. Invoices are generally ready for review a few days prior to the meeting and are available the night of the Board meeting. At the meeting the Board votes to approve the invoices. No designation in the Board minutes is made regarding which invoices are included in the approval. A blanket approval is noted in the minutes of the Board of Commissioners. The control in place to ensure that invoices presented to the board are the only ones paid is that all bills to be paid by both the Executive Director and the President of the Board. All invoices are required to go through this approval process with the exception of utility bills for the administrative building. Bank wires are rarely used by the District for the payment of accounts due.

All invoices related construction of the hurricane protection system are also sent to the Department of Transportation and Development (DOTD) for review to determine if the costs are allowable. Their review will often result in questions regarding the nature of the expenditure within the scope of the authorization of the legislature.

Source and Use of Funds

The District has two primary sources of funds for its operations. A tax is levied on the citizens of Terrebonne Parish which is forwarded to the District. The revenues from this source are used to pay the operating expenses of the District. The legislature approves funding in the capital budget for construction costs to be incurred for the hurricane protection system. These funds are received as invoices are forwarded to the DOTD.

Accounting

Deborah Knobloch began working at the District in July 1997. Prior to that at the time of her arrival at the District, upon approval of invoices as per above, the checks would be printed, signed and disbursed. Monthly all invoices were gathered and forwarded to Kelson & Company (Internal/CTA firm in Houma) for preparation of the general ledger and monthly financial statements. Ms. Knobloch has taken on more responsibility in this regard as the point where she is today. In approximately 1994, the District purchased the accounting software MAS-90 which they began to use to process checks, accounts payable and eventually moved in the General Ledger. Ms. Knobloch reviews coding of invoices per format by Ms. Knobloch and inputs disbursements into the general ledger. At month-end, the general ledger and supporting disbursement ledgers are closed to debits and forwarded to Kelson & Company.

The District maintains two main bank accounts, a checking and an investment. All bank statements are forwarded directly to the external accountant from the bank. They reconcile the bank statement with the internal records and record any necessary adjusting entries. All discrepancies are investigated and reconciled monthly. At the finance meeting, the accountant from Kelson & Company, Glen Vico, returns the bank statements and all uncashed checks directly to the Board President. This allows the president to check that only those items he has signed have been paid. According to Mr. Vico, the former president of the board did this monthly. The current president immediately forwards the statements to Ms. Knobloch for filing.

**North Terrebonne Parish Tidewater Management and Conservation District
Internal Control Procedures**

Building Process

Work that relates to a specific project requiring skill in construction is bid out and the lowest qualified bidder is awarded the contract. This is done for construction projects such as the building of floodgates.

Construction projects related to the building of levees involving the hauling and shaping of dirt, are awarded based on hourly rates obtained from contractors based upon an open bid. In 1998, the District advertised and solicited bids for hourly rates on the use of tracked equipment for the first time. The process was repeated in 1991. These bids were used through early 1999 when these rates were rolled in the same manner.

During the course of individual projects, as equipment is needed for the various stages of construction of the levee, the District orders the needed equipment. A decision is made to select vendors based on the lowest price offered and quality of work performed. According to District personnel, there are certain contractors who bid a low price on certain equipment who are not allowed for various reasons. For instance, one may have been the low bidder on a shovel but not on a dump truck. If the work required to be performed involves both a shovel and a dump truck, the company who has the capability to provide both pieces of equipment at the best price per hour is good. The District tries to handle the services of the contractors when related work is being performed. Unrelated work such as dredging and ballasting will have unrelated services. Management also reviews the efficiency of certain equipment to determine the best piece for the job. This is considered in selecting a contractor to provide a particular service.

Monitoring of Construction Projects

Monitoring of progress on construction projects is a function of the type construction being performed. To monitor the construction of floodgates and other complex construction projects which involve heavy engineering and a fixed price based on bids, the District uses its internal engineers. They are present on a daily basis ensuring that the work performed is in accordance with the specifications of the bid and the contract.

Work performed related to the construction of the levees is monitored internally by the foreman and assistant foreman for the District. They visit individual job sites where work is being performed and review the work including the amount of equipment present and working and the number of personnel. Daily they receive work orders listing the equipment used at each site and the hours of work performed. They sign the daily ticket and provide it to Daley Blanchard, accounts payable, for later comparison to the billed invoice. The Foreman, Albert "Bobby" Carlin, has been with the District for nine years. The Assistant Foreman, Robert Roney, has been with the District for approximately seven years.

According to James Bray, Executive Director and Bobby Carlin, Foreman, the District is only charged the actual time that is worked for equipment and operation. On rare occasions stand-by time is charged to the District. They monitor down time and require the contractors to reduce the amount of time charged to instances where the down time for a particular piece of equipment exceeds beyond reasonable maintenance. Mr. Bray says that the bids for hourly equipment rentals performed in the past did not specify the amount of down time allowed for maintenance other than for dredging equipment. Generally, 30-45 minutes of down time per ten hour work day was allowed for refueling and maintenance of equipment during which time the District agreed to pay for service on a full days work. The 1997 bid specifically states the allowed down time is 45 minutes per ten hour day for each fueling and maintenance follow time begins to be deducted from an invoice.

Mr. Bray notes that stand by time was allowed the work related to the Bayou Terrebonne Heritage Protection Levee due to the special nature of this work which involved building the levee on top of in-place pipelines. The pipeline companies required special work be done to ensure that the additional weight of the levee did not

Agreed amounts paid to Saffell Pump Truck and Dancer as shown in the detail general ledger to supporting documentation.

We obtained all invoices from Saffell included in the past invoices file and general ledgers available for the period July 1, 1987 to June 30, 1989. We compared amounts charged to the general ledger to supporting invoices and compared the description of the work performed on the supporting invoices to the general ledger account code charged.

All amounts posted to the general ledger agreed to supporting invoices and the descriptions on the invoices agreed to the account code charged except as noted in Appendix C.

Agreed amounts paid to Coastal Engineering as shown in the detail general ledger to original supporting document.

We obtained all invoices from Coastal Engineering included in the past invoices file and all general ledgers available for the period July 1, 1987 to June 30, 1989. We compared amounts charged to the general ledger to invoices and compared the description of the work performed on the invoices to the general ledger account code charged.

All amounts charged to the general ledger agreed to supporting invoices and the descriptions on the invoices agreed to the account code charged except as noted in Appendix D.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board of Commissioners of the South Tennessee Public Telecommunications and Conservation District, 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.

KPMG Paul Marshall

October 21, 1989

KPMG Peat Marwick LLP

Suite 1900 One South Square
New Orleans, LA 70001-0900

Independent Assessment Report on Applying Approval Procedures

The Board of Commissioners
South Terrebonne Tidewater Management and Conservation District

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners of the South Terrebonne Tidewater Management and Conservation District. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been prepared or for any other purpose.

Documented internal control procedures for contracting and expenditures

We inquired of the District's internal control policies and procedures. The following District personnel were interviewed: James Gray, Executive Director, Deborah Knobloch, Accounting and Administration, Daley Blanchard, Accounting, Glen Ware, Kalfon and Company, was also interviewed. See Appendix A for a summary of the internal control procedures.

Agreed amounts charged to the construction accounts on a cost basis to original supporting documents and traced the accumulation of project costs in the general ledger

We randomly selected 5 projects and agreed amounts shown in the financial statements to general ledger details from July 1, 1997 to June 30, 1997 without exception. We selected all postings in the monthly general ledgers over 10,000 for each vendor and agreed amounts posted in the general ledger to supporting invoices for those years. These procedures were performed for the following projects and contract costs selected from the July 31, 1997 financial statements:

Ward 7 Larose	\$1,291,304.99
Bayou Delarge Pipelay Canal SW	\$ 134,000.00
Pointe Blanche Road Pipeline	\$ 483,308.79
Little-Cattara Floodgate	\$4,585,561.99
Bayou Terrebonne Floodgate	\$4,658,283.79
Bayou Terrebonne Dam Bank	\$2,586,332.98

All costs selected from the general ledger detail agreed to the supporting invoices except those items noted in Appendix B.

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entries from this
entry and PLACE
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SOUTH TERREBONNE TIDEWATER MANAGEMENT AND CONSERVATION DISTRICT

Independent Accountants' Report
on Applying Agreed-Upon Procedures

October 23, 1997

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: 10-24-1997