

6018

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WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)

**General-Purpose Financial Statements and
Independent Auditor's Reports**

Year Ended December 31, 1987

Under provisions of state law, this report is a public document. A copy of this report has been transmitted to the Board of Parish and entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, with exceptions, at the office of the clerk of court.

JUN 17 1988

Report Date _____

RICHARD M. SEAL

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)

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December 31, 1997

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**INDEPENDENT AUDITOR'S REPORT ON THE
GENERAL-PURPOSE FINANCIAL STATEMENTS**

To the Board of Directors
Washington Parish Tourism Commission
Bogalusa, Louisiana

I have audited the accompanying general-purpose financial statements of the Washington Parish Tourism Commission, a component unit of the Washington Parish Police-Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Washington Parish Tourism Commission'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 the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the assertions and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Washington Parish Tourism Commission, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 4, 1998 on my consideration of the Washington Parish Tourism Commission's internal control over financial reporting and my tests of compliance with certain provisions of laws and regulations.



Certified Public Accountant

Bogalusa, Louisiana
June 4, 1998

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)
GENERAL FUND

Balance Sheet
December 31, 1997

ASSETS

Cash	\$ 24,124
Total assets	\$ 24,124

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 112
Fund balance:	
Unreserved, undesignated	24,012
Total liabilities and fund balances	\$ 24,124

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)
GENERAL FUND

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental-			
State hotel/motel tax	\$ 15,000	\$ 21,672	\$ 6,672
Interest	—	482	482
Total revenues	<u>15,000</u>	<u>22,075</u>	<u>7,072</u>
Expenditures:			
Current:			
Economic development-			
Rent	1,000	—	1,000
Equipment	1,500	—	1,500
Promotional merchandise	1,500	—	1,500
Special promotions	350	—	350
Educational seminars	250	—	250
Media placement	1,000	—	1,000
Advertising/promotions	2,200	—	2,200
Travel	2,000	98	1,902
Utilities	1,500	191	1,309
Office supplies	1,700	242	1,457
Postage	2,000	64	1,936
Dues	300	224	(76)
Total expenditures	<u>15,000</u>	<u>1,169</u>	<u>13,831</u>
Excess (deficiency) of revenues over expenditures	—	20,916	20,916
Fund balance, beginning	—	13,167	13,167
Fund balance, ending	\$ —	\$ 34,082	\$ 34,082

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
December 31, 1997

INTRODUCTION

Washington Parish Tourism Commission (the Commission) was created by the Washington Parish Police Jury on May 26, 1992 by ordinance number 46. The Commission is governed by a Board of seven Directors appointed by the Washington Parish Police Jury.

The purpose of the Commission is the promotion of tourism within Washington Parish. The rights, powers, and duties of the Commission are covered in LA R. S. 33:4574, et seq.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Commission have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the Washington Parish Police Jury (the police jury), for reporting purposes, the police jury is the financial reporting entity for the Washington Parish Tourism Commission. The financial reporting entity consists of (a) the primary government (the 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.

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)
Notes to the General-Purpose Financial Statements (Continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is 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 appoints the Commission's governing body and can impose its will, the Commission was determined to be a component unit of the Washington Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission 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.

C. FUND ACCOUNTING

The Commission uses a fund 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 relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)
Note to the General-Purpose Financial Statements (Continued)

The Commission only uses one fund:

1. **General Fund** -- the general operating fund of the Commission and accounts for all financial resources.

D. BASIS OF ACCOUNTING

The accounting and 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 and decreases in net current assets. The modified accrual basis of accounting is used by the general fund. The general fund uses the following practices in recording revenues and expenditures:

Revenues

Revenue from the State of Louisiana is recorded as income in the year received.

Expenditures

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

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from these estimates.

F. BUDGETS

LA R. S. 4074.1(a) requires that the Commission submit annually to the Police Jury for approval a budget for its operations during the ensuing year.

*WASHINGTON PARISH TOURISM COMMISSION
(A Component Unit of the Washington Parish Police Jury)
Notes to the General-Purpose Financial Statements (Continued)*

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original budget; there were no amendments.

G. AUDIT

LA R. S. 4874.2(i) requires that the books of the Commission be audited annually by an independent certified public accountant.

NOTE 2 - CASH

All deposits of the Commission were held by an area financial institution. At December 31, 1997, the book balance of the Commission's checking account was \$24,124, and the bank balance was \$23,970. All deposits were insured by the Federal Deposit Insurance Corporation.

NOTE 3 - DISTRIBUTIONS OF STATE HOTEL/MOTEL TAX

A portion of the hotel/motel tax collected by the State of Louisiana is allocated and distributed to the various tourism commissions in the state. The Commission receives from the state \$15,000 per year in quarterly payments which vary in amounts. The \$15,000 total is paid during the state fiscal year of July 1 through June 30, so the amount received by the Commission during the calendar year would not necessarily amount to \$15,000. For the calendar year 1997 the amount received was \$21,673.

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

To the Board of Directors
Washington Parish Tourism Commission
Bogalusa, Louisiana

I have audited the financial statements of Washington Parish Tourism Commission, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 4, 1998. 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 Washington Parish Tourism Commission's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 Washington Parish Tourism Commission'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 accounts 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.

This report is intended for the information of the Board of Directors, the Washington Parish Police Jury, and the office of the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Richard M. Seal

Certified Public Accountant

Bogalusa, Louisiana
June 4, 1998

ENGAGEMENT APPROVAL

6018

Dear Practitioner and Auditor

Pursuant to your joint request and subject to the conditions listed on the reverse side of this form, I am approving the attached engagement agreement for the engagement period listed below.

Audit engagements must be performed in accordance with Government Auditing Standards and OMB Circular A-128 or A-133, where applicable, and they must comply with the provisions of the Louisiana Governmental Audit Guide.

Compilation and statement engagements must be performed in accordance with the Louisiana Governmental Audit Guide and the American Institute of Certified Public Accountants' *Standards on Standards for Accounting and Review Services and Statements on Standards for Attestation Engagements*.

Louisiana Revised Statute 24:113 and Section 109.41 of the Louisiana Governmental Audit Guide require all engagements to be completed and transmitted to the legislative auditor within six months of the close of the entity's fiscal year. Any noncompliance with these requirements shall be reported, together with a full explanation of the events leading to the noncompliance, in either the compliance report or management letter.

Immediately upon completion of the audit, nine copies of the report and any management letter (eight bound and one unbound -single-sided and not prepared for binding) must be submitted to my office.

Approved
Daniel G. Kyle, CPA
Legislative Auditor
By: DK

Approval Date: 11/5/13

Entity Name: <u>Washington Parish Political Committee</u>
Approved Period: From: <u>01/01/13</u> To: <u>12/31/13</u> Multi-Year: <u>1 2 3 4</u>

Status: <u>C1</u> Engagement Period Begin: <u>01/01/13</u> Engagement Period End: <u>12/31/13</u> Batch No.: <u>13</u> Batch Date: <u>02/21/13</u> OPEID: <u>632</u> Match Option: <u>(Blank or X)</u> Engagement Package Start Date: <u>02/21/13</u> Submitter's ID: <u>6324</u> Submitter's Name: <u>DK</u> Date Received: <u>02/21/13</u> (Cont 1) Completion Date: <u>02/22/13</u> (Cont 2)	Condition 4: <u>A</u> , LA-Approved, B-Denied, H-Not Engaged, E-Station Budget, R-Rescinded Condition 5: <u>(Blank or N)</u> Override: <u>(Blank or D)</u> Prop: <u>(Blank or Y)</u> Type: <u>C</u> Billable: <u>X</u> Waiver: <u>X</u> Program: <u>14</u> Program Name: _____ Receipt: <u>5213</u> Control Number: <u>95602246</u> Issued in LARS (Initials): <u>DK</u>
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Mr. Richard M. Seal, CPA
Washington Parish Political Committee
6018 Willie Road
Bogalusa, LA 70427

Mr. Richard M. Seal, CPA
Richard M. Seal
Post Office Box 128
Bogalusa, Louisiana 70428-0128
(504) 710-2628 cm/78

Engagement Conditions

Your engagement agreement has been approved subject to the following conditions:

1. The auditor is duly authorized to perform the engagement in the State of Louisiana under provisions of the Louisiana Accountancy Law.
2. The auditor and entity have jointly submitted the engagement agreement for approval prior to any field work being performed on the engagement.
3. The auditor does not have any disqualifying existing governmental or quasi-public agency engagements.
4. The entity does not owe any professional fees to the auditor.
5. The engagement will be completed within six months of the close of the entity's fiscal year. If the engagement is not completed within six months of the close of the entity's fiscal year as required by state law, the auditor shall report, in either the compliance report or management letter, the violation of law, together with all substantive reasons leading to the non-compliance.
6. Audit will be performed in accordance with generally accepted auditing standards, promulgated by the Auditing Standards Board of the AICPA, Government Auditing Standards and, where applicable, GASB Circular A-133 or A-133.10. Compliance and attestation engagements will be performed in accordance with the American Institute of Certified Public Accountants' *Statements on Standards for Accounting and Service Services and Statements on Standards for Attestation Engagements*. All engagements shall comply with the provisions of the Louisiana Governmental Audit Guide.
7. Unless approved as a program audit or specified procedure examination, the engagement will encompass all funds under the control of the entity; there will be no intrusions on the scope of the engagement. The auditor shall notify the Legislative Auditor immediately, in writing, if there is any limitation on the scope of the engagement, to include denial of access to books and records or failure of the entity to provide the books and records in a timely manner.
8. The auditor will notify the Legislative Auditor immediately, in writing, if the firm decides to withdraw from the engagement or if the engagement is cancelled, to include all substantive reasons leading to the withdrawal or cancellation.
9. The auditor will notify the Legislative Auditor immediately, in writing, if any illegal or fraudulent acts are detected.
10. Within the final report, where applicable, there shall be a reporting, either by notes or a separate schedule, of accounts paid members (individually) of the governing board for compensation or per diem.
11. At the conclusion of the engagement, the auditor will immediately send nine copies of the report and nine copies of any management letter to the Legislative Auditor (4 bound & 5 unbound, single-sided use prepared for binding), such copies as may be appropriate directly to management and the members of the governing board and, where appropriate, one copy of the report to the Single Audit Clearinghouse. By joint agreement, the auditor or auditors shall provide copies of the report to any federal or state greater agencies or agencies acting in a cognate capacity.
12. Working papers and all correspondence relating to the engagement shall be retained for a period of 3 years from the compliance date of the engagement. All of the working papers shall be available for inspection by the Legislative Auditor, any successor or principal auditor, any federal or state greater agency, any significant agency, the State Board of CPAs, or any other entity recognized within the State of Louisiana to provide a quality assurance function.
13. Should the auditor decide to release the report, the Legislative Auditor shall be notified immediately and the released report, to include any management letter, shall be distributed in the same manner as the original.
14. The entity agrees to release the auditor to deal directly with the Legislative Auditor on any issue relating to the engagement, without prior consultation or liability.
15. The auditor agrees to provide the Legislative Auditor, upon request, a copy of any peer review or quality assurance report, performed on the firm or its audit another compliance and attestation engagements.
16. For consecutive year or multi-year engagements, the Legislative Auditor reserves the right to withdraw approval of the engagement agreement for the subsequent year's engagements.

CPA Report Control

6.018

System/Report/Letter	Indexed	Logged	Findings
Financial Report	Yes - No	Yes - No	Class/Modified
GAO Internal Control Report	Yes - No	Yes - No	Yes or No
GAO Compliance Report	Yes - No	Yes - No	Yes or No
Single Audit Internal Control Report	Yes - No	Yes - No	Yes or No
Single Audit General Compliance Feature Report	Yes - No	Yes - No	Yes or No
Single Audit Major Program Specific Report	Yes - No	Yes - No	Yes or No
Single Audit Nonmajor Transactions Compliance Report	Yes - No	Yes - No	Yes or No
Compliance Report	Yes - No	Yes - No	Class/Modified
Compliance Attenuation Report	Yes - No	Yes - No	Yes or No
Agreed Upon/Specified Procedures Report	Yes - No	Yes - No	Yes or No
Schedule of Findings and Questioned Costs	Yes - No	Yes - No	Yes or No
Management Letter	Yes - No	Yes - No	Yes or No
Other (describe)	Yes - No	Yes - No	Yes or No

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Board of Commission (SBC):	Are there any findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 2% of revenues? If so, identify the page(s) (N/A).	Yes or No
Reading File:	Are there any significant findings?	Yes or No

Report: Reviewed/Recommended for Release _____ Date: 6-20-11 Rank: A B C D
 Report: Approved for Release _____ Date: 6-20-11 Rank: A B C D

(A-No Comments; B-Management Letter Comments Only; C-Critical/Compliance Report(s) Comments; D-Critical/Prohibition Act)
 Note: For posting purposes, schedule of uncorrected findings are treated as a management letter

REPORT DISTRIBUTION

File Room	10	Investigative Group (Critical Act)	10
Attorney General	10	Reading File (Critical Reports)	10
Chief of Court	10	Attorney General (Non-Criminal Attorney Issues)	10
Executive Office/Investment Officer	5	Single Audit Clearinghouse (Nonprofit & All)	10
Governor (State Auditor Only)	10	State Boardman (All reports only)	10
District Attorney	10	Engagement Manager (SBC's Copy)	10
Legislative Auditor (High Profile)	10	Board of Ethics	10
Assistant Legislative Auditor (High Profile)	10	Quality Assurance Manager	10
Other	10	_____ Parish Police Jury	10
Press	10	_____ Parish Commission	10
Press Bureau Chief (Special Approval)	5	_____ Parish Consolidated Government	10
Archives	10	_____ Parish Council	10
Legislative Audit Advisory Council	10	City/Village/Town of _____	10
State of State Audit Team (State CAFR Section)	10	Other _____	10
Single Audit Coordinator (State CAFR Section)	10	Other _____	10
State Treasurer (State CAFR Section)	10	Distribution Approval (Initials)	10
House Appropriations Committee (State CAFR Section)	10	Capital Needs _____	10
		Capital TRM _____	10

CPA Report Distribution

EARLY DISTRIBUTION

- 10 File Room (this copy should include the engagement approval package, engagement agreement and any related correspondence and/or news articles)
- 10 Attorney General (if returned, send to file room as an exhibit)
- 10 Clerk of Court (not required for entities domiciled in ERB or Orleans Parish)
- 10 Kansas Office (reports for entities domiciled in Orleans Parish)
- 10 Shreveport Office (high profile or special reports - reports that interest the press)
- 10 Governor (state media only) (if returned, send to file room as an exhibit)
- 10 Director Attorney (reports containing indications of criminal or fraudulent activity)
- 10 Legislative Auditor (high profile or special reports - reports that interest the press)
- 10 Assistant Legislative Auditor (high profile or special reports - reports that interest the press)
- 10 Others authorized by the Legislative Auditor to receive a report early)

PUBLIC DISTRIBUTION

- 20 Press (after inspection sent to file room as an exhibit)
- 10 Press Bureau Chief's (special reports as designated by the Legislative Auditor)
- 10 Archives
- 10 Investigative Audit Group (Reports containing indications of criminal or fraudulent activity)
- 10 Legislative Audit Advisory Council (this copy should include a copy of the Audit Advisory Council Resolution Control sheet)
- 10 State of the State Audit Team (reports on state CAFR entities)
- 10 Single Audit Coordinator (reports on state CAFR entities)
- 10 State Treasurer (reports on state CAFR entities)
- 10 House Appropriations Committee (reports on state CAFR entities)
- 10 Reading File (Critical reports only)

OTHER DISTRIBUTIONS

The Actuarial Section should receive a copy of any state or statewide retirement system report. The Single Audit Clearinghouse should receive a copy of any single audit of a quasi-public agency, to include any bonding authority. Dan Bledsoe should receive a copy of any report with an agency LAAC type of IS. The Engagement Manager should receive a copy of any report with reported bond indenture violations or a going-concern reservation expressed by the auditor, any report of an entity that has outstanding debt and also has a fund deficit that exceeds five percent of revenues of the fund, and any report of an entity that has outstanding debt and also has a retained earnings deficit that exceeds accumulated depreciation of the fund. The Board of Ethics should receive a copy of any report with findings related to ethics violations, nepotism, or related party transactions. The Quality Assurance Manager should receive a copy of any report recommended for desk review. Police Juris, cities, etc., should receive critical reports of their component units or other entities for which they provide funding.

LAAC AGENT RESOLUTION

The Legislative Audit Advisory Council receives any report, including the management letter and copy of the Legislative Audit Advisory Resolution Control sheet, which contains unresolved report findings. The council corresponds with the entity's management to obtain assurance that appropriate corrective action is implemented in a timely manner. After those assurances are accepted by the council, all of the related correspondence between the council and the entity is forwarded to the audit data file.

NOTIFICATION LETTERS

The Governor and the Attorney General receive a return receipt notification letter with all reports issued during the week (Legislative Auditor and CPA), except that by request the Governor is to receive only reports of state agencies, boards, and commissions.

ADDITIONAL FINDINGS

FINANCIAL STATEMENTS AND NOTES		Year 01
		Year 02
		Year 03
		Year 04
		Year 05
		Year 06
		Year 07
		Year 08
		Year 09
GAO INTERNAL CONTROL OR COMPLIANCE REPORTS OR COMPLIANCE ATTENTION REPORT		Year 01
		Year 02
		Year 03
		Year 04
		Year 05
		Year 06
		Year 07
		Year 08
		Year 09
		Year 10
		Year 11
		Year 12
		Year 13
		Year 14
		Year 15
FEDERAL INTERNAL CONTROL OR COMPLIANCE REPORTS		Year 01
		Year 02
		Year 03
		Year 04
		Year 05
		Year 06
		Year 07
		Year 08
		Year 09
		Year 10
		Year 11
		Year 12
		Year 13
		Year 14
		Year 15
REPLACEMENT LETTER OR SCHEDULE OF FINDINGS AND DISPOSITION-COMES		Year 01
		Year 02
		Year 03
		Year 04
		Year 05
		Year 06
		Year 07
		Year 08
		Year 09
		Year 10
		Year 11
		Year 12
		Year 13
		Year 14
		Year 15

Audit Advisory Council Resolution Control

6018

FYE: _____ 1 or 2, 3, 4 or Other Period

Board of Ethics (Yes)	Yes/No		Pg. ____
Business Attorney (_____) (Yes)	Yes/No		Pg. ____
Other (_____) (Yes)	Yes/No		Pg. ____
LIAC (Yes)	Yes/No		Pg. ____

FINANCIAL STATEMENTS AND NOTES	Pg. #	Resp'd
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No

Continued on Next Page Yes No

GAO INTERNAL CONTROL OR COMPLIANCE REPORTS OR COMPLIANCE ATTESTATION REPORT	Pg. #	Resp'd
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No

Continued on Next Page Yes No

FEDERAL INTERNAL CONTROL OR COMPLIANCE REPORTS	Pg. #	Resp'd
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No

Continued on Next Page Yes No

MANAGEMENT LETTER OR SCHEDULE OF FINDINGS AND QUESTIONED COSTS	Pg. #	Resp'd
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No
		Yes/No

Continued on Next Page Yes No

MRS. MARILYN G. BATEMAN, PRESIDENT
 WASHINGTON PARISH TOURISM COMM.
 808 WILLIS AVENUE
 BOGALUSA, LA 70427

Mr. Richard M. Seal, CPA
 Richard M. Seal
 Post Office Box 426
 Bogalusa, Louisiana 70426-0426
 (504) 730-2808 CA 29

SPECIAL CONDITION ENGAGEMENT RESPONSE LETTER

6018

Engagement Is To Be Denied

- Auditor is not licensed in Louisiana
- Engagement is already complete or substantially complete
- Auditor's license is suspended or revoked
- Auditor has been suspended or disbanded by the Legislative Auditor
- Entity owes professional fees to the auditor

Engagement Is To Be Returned

- Engagement has not been signed by the CPA and/or the entity
- Engagement does not encompass all funds under the control of the entity

Engagement Is To Be Conditionally Approved

- (The engagement should be returned if several of the following elements are omitted)
- Audit engagement does not refer to *Government Auditing Standards*
 - Compilation/interim engagement does not refer to *Standards for Accounting and Review Services*
 - Compilation/interim engagement does not refer to *Standards for Attestation Engagements*
 - Contact names, addresses, and/or telephone numbers not included
 - No or inappropriate completion date
 - When required, does not refer to *Credit Circular* implementing the *Single Audit*
 - Does not provide for notifying the Legislative Auditor of *Illegal/Prohibited acts*
 - Working papers provided to Legislative Auditor/Comptroller/Comptroller Agency/State Board
 - Legislative Auditor to be notified of scope restrictions
 - Legislative Auditor to be notified of withdrawal or cancellation
 - Fee dates schedule required
 - Copies to entity/Comptroller/Legislative Auditor
 - Copies to governing board/governing organization agencies
 - Subsequent release in same manner as original
 - Working papers retained for 3 years

Modify Letter as Follows:

AUDIT DATA REQUEST

6015

Date Requested: _____

File Room _____

Please pull and return audit data for the audits listed below:

Items Supplied (Initials) _____ Date _____

Assessor Compensation Data		
Audit Advisory Correspondence		
Bond Commission Data		
Enactments of the Legislature		
Engagement (prior year) Approval Letter/Form		
Settlement/Commodity Report		
Inventory Certification		
Newspaper Clippings		
Payments to Local Recipients Data		
Retirement System Data		
Revenue Sharing Data		
Class Ind./Incland Ind Personnel Data		

Correspondence:

From: _____	To: _____	Date: _____
From: _____	To: _____	Date: _____
From: _____	To: _____	Date: _____
From: _____	To: _____	Date: _____
From: _____	To: _____	Date: _____
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Other:

No Audit Data On File

No Audit Data Requested

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RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

May 19, 1998

Mrs. Marilyn Bateman
Washington Parish Tourism Commission
608 Willie Avenue
Bogalusa, LA 70427

I am pleased to present you with this proposal/engagement letter to audit the general-purpose financial statements of the Washington Parish Tourism Commission, a component unit of the Washington Parish Police Jury, as of December 31, 1997, and for the year then ended.

Audit Scope. My audit will encompass the general-purpose financial statements as of and for the year ended December 31, 1997, for the purpose of expressing an opinion on them. It is acknowledged that these financial statements and the underlying records and supporting documents are the representations of management; that the Washington Parish Tourism Commission assume full responsibility for their integrity and fairness; and that representation letters will be requested.

Standards and Guidance. My audit will be made in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants; Government Auditing Standards (1994 revision), promulgated by the United States Comptroller General. My audit will comply with the provisions of Louisiana Revised Statute 24:513 and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Internal Control Structure. Management of Washington Parish Tourism Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's

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authorizations and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles.

In planning and performing my audit for the year ended December 31, 1997, I will consider the internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on Washington Parish Tourism Commission's general-purpose financial statements and not to provide assurance on the internal control structure.

I will obtain an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and I will assess control risk. Tests of controls may be performed to test the effectiveness of certain policies and procedures that I consider relevant to preventing and detecting errors and irregularities that are material to the general-purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the general-purpose financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on the internal control structure policies and procedures and, accordingly, no opinion will be expressed.

I will inform you of any matters involving internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

Compliance. Compliance with laws, regulations, contracts, and grant agreements applicable to the Washington Parish Tourism Commission is the responsibility of Washington Parish Tourism Commission's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, I will perform tests of the Washington Parish Tourism Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance with such provisions, and I will not express such an opinion.

Limitations. The objective of my engagement is a financial audit of the financial statements referred to previously, and upon their completion and subject to their findings, the expression of an opinion on such financial statements. Audits made in accordance with generally accepted auditing standards are subject to certain limitations and the inherent risk that errors and/or irregularities, if they exist, will not be detected. However, if during the course of my audit I become aware of such errors, irregularities, or illegal acts,

I will bring them to your attention and also notify the legislative auditor in writing. Furthermore, should I become aware of illegal acts I shall also notify the appropriate enforcement agency, including the local district attorney and sheriff.

The foregoing evaluation of internal control structure and test of compliance with laws, regulations, contracts, and grant agreements contribute to the evidence that supports the amounts reported in the financial statements. Such evaluation and test of compliance are not intended to allow the auditor to issue an opinion on internal control structure or to issue an opinion on compliance with laws, regulations, contracts, and grant agreements.

These limited procedures may not meet the needs of all users of audit reports, who may require additional information and assurances on internal control structure and compliance with laws and regulations. In accordance with Government Auditing Standards, you should consider whether additional testing of controls and compliance are necessary to supplement the financial statement audit's coverage of these areas and to meet the reasonable needs of report users. These additional needs are quite often met in two ways, by

- supplemental (or agreed-upon) procedures, or
- an examination resulting in an opinion.

I am available to discuss the expanded needs of report users, the nature of this expanded audit work, and the degree to which these type examinations, or other examinations, will meet the needs of the Washington Parish Tourism Commission and its report users.

Changes. The legislative auditor will be notified in writing if my audit is cancelled or if there are any significant disagreements. The legislative auditor will be notified in writing if there are any changes in this agreement or if there are any restrictions placed on my staff during the audit that would impact the scope of the audit or the nature of the tests required under the previously discussed standards.

Recommendations. During the course of my audit, it is possible that I may observe opportunities for economies of operation and for improved internal administrative and accounting controls, or I may observe variances with applicable laws and regulations or other matters that should be brought to your attention. My comments and recommendations concerning such matters, if any, will be conveyed to you in writing.

Reports. My reports will consist of:

1. A report on the financial statements as of and for the year ended December 31, 1997.

2. A report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards; and
3. If applicable, a management letter to convey suggestions and recommendations not suitable for the foregoing reports.

Prior Audit Comments and Recommendations. My audit will include a review of any prior-year suggestions and recommendations and will indicate the extent to which such matters have been resolved. As to any current-year recommendations and suggestions, I will afford you the opportunity to respond to such matters and will include your response(s) in my reports.

Compensation. My fee for this audit will be \$2,175. The fee is based on the utilization of your personnel whenever possible, and on the assumption that no unexpected circumstances cause additional work. My invoice for the fee will be rendered periodically as the work progresses and is payable upon receipt.

Audit Completion. I anticipate that the audit report will be issued no later than June 30, 1998, if the engagement is approved by May 20, 1998.

At the completion of my audit, I will send the Washington Parish Tourism Commission 10 copies of my report, with any management letter. In addition, I will send one unbound and eight bound copies of my report, and any management letter, to the legislative auditor. If I find events subsequent to the issuance of my audit report(s) that would cause me to reissue the audit report, I shall reissue the audit report(s) in the same fashion and to the same individuals and organization as the original audit report.

Working Papers. It is understood that my working papers are confidential information. However, I will make all working papers available to the legislative auditor, any federal or state grantor agencies, the cognizant agency, or any organization of the Louisiana Board of Certified Public Accountants authorized to perform quality assurance reviews. Should I become aware of illegal acts, I shall make my working papers available to the local district attorney or any other state or federal enforcement or regulatory agency without liability. I will retain the working papers for three years.

External Quality Review. Enclosed is my last external quality review, dated November 4, 1997.

Approval. In accordance with the provisions of state law, this engagement agreement must be approved by the legislative auditor prior to commencement of my audit. I am to send four copies of the agreement, upon your signature and approval, to the legislative auditor for his approval.

If these comments and arrangements meet with your approval, please sign below and return the agreement to me. I look forward to a pleasant association and the opportunity to provide the services included in this engagement.

Respectfully,

RICHARD M. SEAL, CPA



Richard M. Seal

RMS:alm
Enclosure

Engagement Approved:

By Mary G. Foster

Title Executive Director

Date 5/21/98

Legislative Auditor, State of Louisiana

By David St. John

Date 5/21/98

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

TRANSMITTAL LETTER

May 20, 1998

Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-0397

I have enclosed four copies of the engagement letter for the audit of the Washington Parish Tourism Commission, a component unit of the Washington Parish Police Jury, for the year ended December 31, 1997.

Should you have any questions feel free to contact me.

Very truly yours,

RICHARD M. SEAL, CPA



Richard M. Seal

RMS/ejm
Enclosures

REC-103
MAY 22 1998
STATE OF LOUISIANA
LEGISLATIVE AUDITOR

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT - CERTIFIED GOVERNMENT FINANCIAL MANAGER

TRANSMITTAL LETTER

June 8, 1997

Legislative Auditor
State of Louisiana
P.O. Box 94997
Baton Rouge, LA 70804-0997

I have enclosed eight bound copies and one unbound copy of the General-Purpose Financial Statements and Independent's Auditor's Reports of the Washington Parish Tourism Commission, a component unit of the Washington Parish Police Jury, for the year ended December 31, 1997.

A separate management letter was not issued.

Since this was the first year that the Washington Parish Tourism Commission was audited, there were no prior-year findings.

Should you have any questions feel free to contact me.

Very truly yours,

RICHARD M. SEAL, CPA



Richard M. Seal

RMS:sls
Enclosures

Receipt Acknowledged
Legislative Auditor

By R. M. Seal

RECEIVED
JUN 10 1997