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**INDEPENDENT ACCOUNTANTS REPORT
ON APPLYING AGREED-UPON PROCEDURES**

February 6, 1998

Mr. Robert Wagner, Executive Director
Kisatchie Delta Regional Planning and
Development District, Inc.
Alexandria, Louisiana

We have performed the procedures described below, which were agreed to by Kisatchie Delta Regional Planning and Development District, Inc., (the District) and the Office of Legislative Auditor. These agreed-upon procedures were performed solely to assist in determining the extent of misappropriated funds.

This engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures performed entailed a review of the District's payroll account and all related documentation for the period from July 1, 1996, through January 8, 1998. We discovered that 43 checks totaling \$31,800.27 were written directly to the in-house accountant by the in-house accountant and were not recorded on the books, general ledger. We discovered that the in-house accountant overpaid herself for 254.1 hours of accrued sick and annual leave time. We discovered that the in-house accountant had not been paid for 16 hours of holiday time in 1998 and she had failed to receive two regular 1997 paychecks totaling \$1,959.95. We also discovered that two checks paid to the in-house accountant were shorted by \$215.86. A recap of these findings can be found on Schedule #1 attached.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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 specified users listed above 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.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

KISATCHIE DELTA
COMPUTATION OF MISAPPROPRIATED FUNDS - TAMI DEAN
SCHEDULE 1

AMOUNT OF CHECKS PAID BUT NOT ON BOOKS (FROM SCHEDULE 2, PAGE 2, COLUMN 4)	\$31,800.27
ADD: EXCESS LEAVE PAID BUT NOT EARNED (FROM SCHEDULE 3)	2,873.87
LESS: 1998 SALARY EARNED (HOLIDAY PAY) BUT NOT PAID - 16 hours x \$11.31	(180.96)
NET AMOUNT UNDERPAID WITH CHECKS #10924 AND #5649	(215.84)
1997 EARNED WAGES NOT PAID TO EMPLOYEE (EMPLOYEE RECEIVED 22 PAYCHECKS AND SHOULD HAVE RECEIVED 24 CHECKS FOR THE YEAR)	(1,959.95)
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AMOUNT OF NET THEFT	\$32,317.39
OTHER OFFSETS: CASHIER CHECK #4659324 DATED 1/26/98	(7,000.00)
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AMOUNT OUTSTANDING	<u>\$25,317.39</u>

KISATCHIE DELTA
TAMI DEAN - JULY 1, 1996 - JANUARY 8, 1998 PAYCHECK RECAP
SCHEDULE 2

PER YELLOW CHECK COPIES						
DATE	CHECK #	GROSS		TOTAL	DEDUCTS	NET
		AMT (RECORD'D ON BKS)	CHECKS PAID (NOT REC ON BKS)			
JUL 12 1996	10924	709.21		709.21		709.21
JUL 31 1996	5649	1,034.99		1,034.99	244.00	790.99
AUG 15 1996	5664	980.02		980.02	257.57	722.45
AUG 30 1996	5679	980.00		980.00	257.55	722.45
SEPT 13 1996	5695	980.00		980.00	237.18	742.82
SEPT 18 1996	5713	979.99		979.99	237.17	742.82
OCT 14 1996	5741	979.99		980.00	237.17	742.83
OCT 31 1996	5766	979.99		979.99	237.17	742.82
NOV 15 1996	5786	980.00		980.00	237.18	742.82
NOV 26 1996	5802	979.99		979.99	237.17	742.82
DEC 3 1996	5824	979.99		979.99	237.17	742.82
DEC 18 1996	5845		742.82	742.82		742.82
DEC 30 1996	5850	979.99		979.99	237.17	742.82
JAN 17 1997	5886	980.01		980.01	238.40	741.61
JAN 31 1997	5906	980.01		980.01	238.40	741.61
FEB 15 1997	5910	980.00		980.00	238.39	741.61
FEB 25 1997	5926	980.00		980.00	238.39	741.61
MAR 13 1997	5947		671.41	671.41		671.41
MAR 14 1997	5954	980.01		980.01	238.40	741.61
MAR 20 1997	5971		721.81	721.81		721.81
APR 1 1997	5976	980.00		980.00	238.39	741.61
MAR 21 1997	5994		741.61	741.61		741.61
MAR 24 1997	5995		741.61	741.61		741.61
APR 1 1997	5996	980.01		980.01	238.40	741.61
APR 1 1997	5997		741.61	741.61		741.61
APR 20 1997	6019		741.61	741.61		741.61
APR 30 1997	6023	980.02		980.02	238.40	741.62
MAY 10 1997	6041		741.60	741.60		741.60
MAY 15 1997	6044	980.01		980.01	238.40	741.61
MAY 16 1997	6062		741.62	741.62		741.62
MAY 29 1997	6063		741.61	741.61		741.61
MAY 29 1997	6066	980.00		980.00	238.39	741.61
MAY 21 1997	6085		741.61	741.61		741.61
JUNE 12 1997	6086		741.61	741.61		741.61
JUNE 23 1997	6108	980.00		980.00	238.39	741.61
JUNE 30 1997	6112	979.99		979.99	238.39	741.60
JUNE 19 1997	6128		741.61	741.61		741.61
JULY 9 1997	6134		741.60	741.60		741.60
JULY 7 1997	6135		741.60	741.60		741.60
JULY 15 1997	6138	979.99		979.99	238.39	741.60
JULY 23 1997	6157		741.61	741.61		741.61
JULY 20 1997	6158		741.61	741.61		741.61

KISATCHIE DELTA
TAMI DEAN - JULY 1, 1996 - JANUARY 8, 1998 PAYCHECK RECAP
SCHEDULE 2

AUG 1 1997	6162	979.99		979.99	238.39	741.60
AUG 13 1997	6179		741.60	741.60		741.60
AUG 15 1997	6182		741.61	741.61		741.61
JULY 25 1997	6183		741.61	741.61		741.61
JULY 30 1997	6184		741.61	741.61		741.61
AUG 15 1997	6188	979.99		979.99	238.39	741.60
AUG 11 1997	6207		741.60	741.60		741.60
AUG 28 1997	6208	979.99		979.99	238.39	741.60
AUG 27 1997	6230		741.60	741.60		741.60
SEP 15 1997	6233	980.01		980.01	238.40	741.61
SEP 12 1997	6249		741.60	741.60		741.60
OCT 14 1997	6267		741.61	741.61		741.60
OCT 22 1997	6268		741.61	741.61		741.61
OCT 10 1997	6271		741.60	741.60		741.60
SEP 19 1997	6272		741.61	741.61		741.61
OCT 16 1997	6273		741.61	741.61		741.61
OCT 16 1997	6276	980.02		980.02	238.40	740.62
SEP 23 1997	6294		741.61	741.61		741.61
OCT 21 1997	6295		741.62	741.62		741.62
OCT 31 1997	6298	979.98		979.98	238.39	741.59
OCT 31 1997	6313		741.61	741.61		741.61
NOV 6 1997	6314		741.59	741.59		741.59
NOV 13 1997	6329		741.61	741.61		741.61
NOV 4 1997	6330		741.61	741.61		741.61
NOV 14 1997	6332	980.00		980.00	238.39	741.61
NOV 30 1997	6348	980.01		980.01	238.40	741.61
NOV 19 1997	6366		741.60	741.60		741.60
NOV 24 1997	6367		741.59	741.59		741.59
DEC 5 1997	6370		741.61	741.61		741.61
DEC 09 1997	6371		741.60	741.60		741.60
DEC 8 1997	6388		741.59	741.59		741.59
DEC 21 1997	6389		741.60	741.60		741.60
DEC 15 1997	6391	980.01		980.01	238.40	741.61
DEC 18 1997	6406		741.59	741.59		741.59
DEC 19 1997	6424		741.61	741.61		741.61

TOTALS		33,104.21	31,800.27	64,904.49	7,901.18	57,002.30
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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.

KISATCHIE DELTA
 COMPUTATION OF EXCESS LEAVE - TAMI DEAN
 SCHEDULE 3

	1997
<u>EXCESS LEAVE HOURS PAID:</u>	
<u>PAID LEAVE (IN HOURS):</u>	
BEGINNING SICK LEAVE*	2.20
BEGINNING ANNUAL LEAVE*	1.70
TOTAL HOURS	3.90
<u>CURRENT YEAR ACCRUALS:</u>	
SICK LEAVE**	104.00
ANNUAL LEAVE**	156.00
TOTAL HOURS AVAILABLE FOR YEAR	263.90
TOTAL LEAVE TAKEN	(518.00)
EXCESS LEAVE PAID BUT NOT EARNED	(254.10)
MULTIPLY EXCESS LEAVE TIMES	
HOURLY RATE (\$23520/2080=\$11.31)	\$ 11.31
EXCESS LEAVE PAID BUT NOT EARNED (\$)	\$ (2,873.87)

* For 1996, sign out sheets were not available, therefore paid leave was not taken into consideration.

**Current year accruals were computed based on the District's Employee Manual as follows:

Annual Leave:	Accrues at 1.5 hrs/20 hrs worked or 19.5 days/year
Sick Leave:	Accrues at 1 hr/20 hrs worked (For 1997 - 2080/20x1=104 hrs)