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PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Financial Report

Years Ended December 31, 1999 and 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8-20-00

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - governmental fund type and account group	4
Statements of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - governmental fund type - general fund	5
Notes to financial statements	6-11
SUPPLEMENTAL INFORMATION	
Impact of year 2000 on computer programs (unaudited)	13
General Fund - Statements of expenditures compared to budget (GAAP basis)	14
INTERNAL CONTROL AND COMPLIANCE	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	16-17
Schedule of Findings and Questioned Costs	18
Summary schedule of prior audit findings	19
Corrective action plan for current year findings	20

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INDEPENDENT AUDITORS' REPORT

Honorable Robert R. Gravolet
Plaquemines Parish Assessor
Pointe-A-La-Hache, Louisiana

We have audited the accompanying general purpose financial statements of the Plaquemines Parish Assessor, a component unit of the Plaquemines Parish Government, as of and for the two years ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Plaquemines Parish Assessor. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Plaquemines Parish Assessor, as of December 31, 1999, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 20, 2000 on our consideration of the Assessor's internal control over financial reporting and on our tests on its compliance with certain laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplementary information on page 13 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Assessor is or will become year 2000 compliant, the Assessor's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Assessor does business are or will become year 2000 compliant. The other financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Plaquemines Parish Assessor. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Morgan City, Louisiana
June 20, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group
December 31, 1999

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
ASSETS				
Cash	\$ 24,348	\$ -	\$ 24,348	\$ 35,612
Interest-bearing deposits	422,721	-	422,721	573,991
Investments, at cost	200,627	-	200,627	-
Receivables:				
Due from other governmental units	523,350	-	523,350	501,337
Interest	2,324	-	2,324	3,927
Other	1,414	-	1,414	-
Vehicles and equipment	<u>-</u>	<u>35,227</u>	<u>35,227</u>	<u>35,227</u>
 Total assets	 <u>\$1,174,784</u>	 <u>\$ 35,227</u>	 <u>\$1,210,011</u>	 <u>\$1,150,094</u>
LIABILITIES AND FUND EQUITY				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund equity:				
Investment in general fixed assets	-	35,227	35,227	35,227
Fund balance - unreserved, undesignated	<u>1,174,784</u>	<u>-</u>	<u>1,174,784</u>	<u>1,114,867</u>
Total fund equity	<u>1,174,784</u>	<u>35,227</u>	<u>1,210,011</u>	<u>1,150,094</u>
 Total liabilities and fund equity	 <u>\$1,174,784</u>	 <u>\$ 35,227</u>	 <u>\$1,210,011</u>	 <u>\$1,150,094</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Statements of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Years Ended December 31, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues -						
Ad valorem taxes	\$ 544,270	\$ 528,708	\$ (15,562)	\$ 565,671	\$ 528,114	\$ (37,557)
Interest	36,050	25,947	(10,103)	30,750	39,482	8,732
Total revenues	<u>580,320</u>	<u>554,655</u>	<u>(25,665)</u>	<u>596,421</u>	<u>567,596</u>	<u>(28,825)</u>
Expenditures:						
Current -						
Personnel services and related benefits	429,391	436,462	(7,071)	422,266	422,253	13
Operating services	34,734	33,342	1,392	58,410	54,275	4,135
Materials and supplies	25,588	24,934	654	29,737	25,889	3,848
Total expenditures	<u>489,713</u>	<u>494,738</u>	<u>(5,025)</u>	<u>510,413</u>	<u>502,417</u>	<u>7,996</u>
Excess (deficiency) of revenues over expenditures	90,607	59,917	(30,690)	86,008	65,179	(20,829)
Fund balance, beginning of year	<u>1,100,000</u>	<u>1,114,867</u>	<u>14,867</u>	<u>1,049,688</u>	<u>1,049,688</u>	<u>-</u>
Fund balance, end of year	<u>\$1,190,607</u>	<u>\$1,174,784</u>	<u>\$ (15,823)</u>	<u>\$1,135,696</u>	<u>\$1,114,867</u>	<u>\$ (20,829)</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a term of four years. The Assessor assesses property, prepares tax rolls and submits the rolls to the Louisiana Tax Commission as prescribed by law.

The accounting and reporting policies of the Assessor conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These general purpose financial statements include only funds, accounts groups, activities, et cetera, that are controlled by the Assessor as an independently elected parish official. The Plaquemines Parish Government has determined that the Assessor is a component unit of the Parish Government utilizing criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The Parish Government concluded that the Assessor is fiscally dependent on the Parish since the Assessor's office is located in the Plaquemines Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and in addition, the Parish Government also pays some of the Assessor's operating expenditures.

B. Fund Accounting

The accounts of the Assessor are organized on the basis of a fund (General Fund) and an account group, each of which is considered a separate accounting entity. The operations of the General Fund, as provided by Louisiana Revised Statute 47:1906, are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Ad valorem tax revenue is accounted for in this fund and general operating expenditures are paid from this fund.

C. Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost. The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

There are no long-term obligations at December 31, 1999.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Assessor's records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year ad valorem taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on December 31 of each year and become delinquent on January 1 of the following year. The taxes are generally collected in December, January and February of the fiscal year.

Other intergovernmental revenues and charges for services are recorded when the Assessor is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenue when earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

E. Budget Practices

The Assessor prepares a budget for the General Fund on the modified accrual basis of accounting. The budget is advertised in the official parish paper, a public hearing is conducted and the budget is adopted and filed. Notices of availability, adoption of budget, et cetera, are published. Budget amounts included in the accompanying financial statements include original adopted budget amounts and any subsequent amendments. All budgetary appropriations lapse at the end of each year.

F. Investments

State statutes authorize the Assessor to invest in direct obligations of the United States Treasury and United States government agency obligations. Investments consists of United States Treasury Bills and are stated at cost, which approximates market.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Employees with one year of service are allowed a two week vacation annually. Three weeks of vacation are allowed after seven years of service, and employees with 15 years of service or more are granted four weeks of vacation leave. Vacation leave may not be carried forward to subsequent years.

Sick leave with pay is set at 12 days per year. Extended sick leave due to extensive hospitalization or family tragedies may be granted at the Assessor's discretion providing there is no sick leave or annual leave available. Sick leave may be accumulated.

At termination or retirement, employees are paid for vacation leave accumulated during the current year; however, sick leave is not paid. At December 31, 1999, the Assessor has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

H. Total Column on Balance Sheet

The "total" column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Assessor as an extension of formal budgetary integration in the funds.

(2) Cash and Interest-Bearing Deposits

Under state law, the Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1999, the Assessor has cash and interest-bearing deposits (book balances) totaling \$447,069, as follows:

Demand deposits	\$ 24,348
Time deposits	421,862
Money market account	859
	<hr/>
Total	\$ 447,069

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances), must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1999, are secured as follows:

Bank balances	\$ 475,051
Federal deposit insurance	\$ 253,189
Pledged securities (Category 3)	221,862
 Total	 <u>\$ 475,051</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Assessor's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

(3) Investments

At December 31, 1999 the Assessor holds investments totaling \$200,627 as follows:

Description	Interest Rate	Carrying Amount	Approximate Market Value
U. S. Treasury Bill	4.51	\$ 200,627	\$ 200,627

(4) Ad Valorem Taxes

Pursuant to Act 174 of 1990, Louisiana Revised State Statute 47:1925.2 created a special assessment district to provide ad valorem taxes revenue to fund the Assessor's office.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied in June and billed to the taxpayers by the Plaquemines Parish Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

The taxes are based on assessed values determined by the Plaquemines Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the Tax Assessor net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the years ended December 31, 1999 and 1998, special assessment district taxes were levied at the rate of 1.15 mills, on property with assessed valuations totaling \$447,118,535 and \$430,696,460, respectively.

Total special assessment district taxes levied during 1999 and 1998 were \$514,194 and \$495,307, respectively. Taxes and state revenue sharing receivable at December 31, 1999, was \$523,350.

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	1999	1998
Balance, January 1	\$ 35,227	\$ 35,227
Additions	-	-
Deletions	-	-
Balance, December 31	\$ 35,227	\$ 35,227

(6) Pension Plan

The Plaquemines Parish Assessor participates in the Assessors' Retirement Fund ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administrated by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Assessors' Retirement Fund, P. O. Box 14699, Baton Rouge, Louisiana 70898.

Plan members are required to contribute 7.0 percent of their annual covered salary and the Assessor is required to contribute at the statutory rate of 5.75 percent of the annual covered payroll. The Assessor's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$19,648, \$19,753 and \$18,036, respectively, equal to the required contribution for each year.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

(7) Litigation

There is no litigation pending against the Assessor's office at December 31, 1999.

(8) Risk Management

The Assessor is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Assessor has obtained coverage from various commercial insurance companies to reduce his exposure to these risk.

SUPPLEMENTAL INFORMATION

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Assessor's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including among other things, a temporary inability to process transactions or engage in similar normal business activities.

The Assessor has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Assessor's operations and have identified such systems as being the Assessor's network of computers used for financial reporting purposes.

- *The Assessor's system and personal computers have been assessed, remediated and tested.*
- *The Assessor's customized software programs have been assessed, remediated and tested.*

No contracted amounts are committed to these projects as of December 31, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Assessor is or will be Year 2000 ready, that the Assessor's remediation efforts will be successful in whole or in part, or that parties with whom the Assessor does business will be year 2000 ready. The Assessor is utilizing external resources to identify and test the systems for Year 2000 compliance.

PLAQUEMINES PARISH ASSESSOR
Pointe-A-La-Hache, Louisiana

Statements of Expenditures Compared to Budget (GAAP Basis) -
General Fund
Years Ended December 31, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Current:						
Personnel services and related benefits -						
Salaries:						
Assessor	\$ 91,942	\$ 80,250	\$ 11,692	\$ 76,505	\$ 69,550	\$ 6,955
Deputy Assessors	249,775	249,775	-	267,030	267,038	(8)
Allowance	-	8,025	(8,025)	-	6,955	(6,955)
Other	824	824	-	4,100	4,077	23
Group insurance	65,348	71,145	(5,797)	53,601	53,588	13
Pension	19,648	24,589	(4,941)	19,753	19,789	(36)
Medicare tax	1,854	1,854	-	1,277	1,256	21
Total personnel services and related benefits	<u>429,391</u>	<u>436,462</u>	<u>(7,071)</u>	<u>422,266</u>	<u>422,253</u>	<u>13</u>
Operating services -						
Professional fees	6,826	7,411	(585)	18,810	20,542	(1,732)
Insurance	3,208	3,046	162	2,100	1,835	266
Telephone	7,500	7,354	146	8,000	8,192	(192)
Travel and conference	17,200	15,531	1,669	29,500	23,706	5,794
Total operating services	<u>34,734</u>	<u>33,342</u>	<u>1,392</u>	<u>58,410</u>	<u>54,275</u>	<u>4,135</u>
Materials and supplies -						
Office supplies and expense	15,538	15,344	194	14,737	13,554	1,183
Automobile supplies and maintenance	2,250	1,831	419	1,300	1,106	194
Auto allowance	5,400	5,400	-	8,700	9,000	(300)
Dues and subscriptions	2,400	2,359	41	5,000	2,229	2,771
Total materials and supplies	<u>25,588</u>	<u>24,934</u>	<u>654</u>	<u>29,737</u>	<u>25,889</u>	<u>3,848</u>
Total expenditures	<u>\$489,713</u>	<u>\$494,738</u>	<u>\$ (5,025)</u>	<u>\$510,413</u>	<u>\$502,417</u>	<u>\$ 7,996</u>

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Robert R. Gravolet
Plaquemines Parish Assessor
Point-A-La-Hache, Louisiana

We have audited the general purpose financial statements of the Plaquemines Parish Assessor, as of and for the two years ended December 31, 1999, and have issued our report thereon dated June 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Assessor's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. We noted certain immaterial instances of noncompliance that we have reported to the management of the Plaquemines Parish Assessor in a separate letter dated June 20, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Assessor's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying corrective action plan for current year findings.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the item described above to be a material weakness.

This report is intended for the information of the Assessor. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Morgan City, Louisiana
June 20, 2000

PLAQUEMINES PARISH ASASSESSOR
Pointe-A-La-Hache, Louisiana

Schedule of Findings and Questioned Costs
Years Ended December 31, 1999 and 1998

Part I. Summary of Auditor's Results:

An unqualified opinion was issued on the financial statements.

A reportable condition in internal control was disclosed by the audit of the financial statements and the condition is considered a material weakness.

The audit did not disclose any instances of noncompliance which are material to the financial statements.

A management letter was issued.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

See corrective action plan for current year findings.

PLAQUEMINES PARISH ASSESSOR
 Pointe-A-La-Hache, Louisiana

Summary Schedule of Prior Audit Findings
 Years Ended December 31, 1999 and 1998

Ref. No.	Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
<u>Internal Control</u>				
95-1	Unknown	Inadequate segregation of functions within the accounting system.	No	See Corrective Action Plan

Compliance

There were no findings reported under this section.

Management Letter

There was no management letter issued.

PLAQUEMINES PARISH ASSESSOR
Point-A-La-Hache, Louisiana

Corrective Action Plan for Current Year Findings
Years Ended December 31, 1999 and 1998

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance (material)				
<u>Internal Control</u>				
95-1	Inadequate segregation of functions within the accounting system.	None. The costs associated with achieving adequate segregation of accounting functions exceeds the expected benefit at current operational levels.	Mary Lou Fontenelle, Chief Deputy Assessor	Undetermined
<u>Compliance</u>				
There are no findings reported under this section.				
Section II - Management letter				
99-1	An operating budget was not adopted before the end of the prior fiscal year as required by LSA-RS 39:1305(B).	The adoption of future operating budgets will be monitored more closely to afford compliance with the Local Government Budget Act.	Mary Lou Fontenelle, Chief Deputy Assessor	December 15, 2000

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MANAGEMENT LETTER

The Honorable Robert R. Gravolet
Plaquemines Parish Assessor
Point-A-La-Hache, Louisiana

During our audit of the general purpose financial statements of the Plaquemines Parish Assessor as of December 31, 1999 and for the two years then ended, we noted certain areas in which the efficiency and effectiveness of the operations and/or compliance with certain laws and regulations could be improved. Our comments are not intended to reflect upon the ability or integrity of the Assessor's personnel.

Budget Adoption

The proposed document for 1998 was made available for public inspection on January 16, 1998 via publication in the official journal. LSA-RS 39:1305(B) require the proposed budget be made available for public inspection no later than fifteen days prior to the beginning of each fiscal year, or December 15th.

We would like to express our appreciation to you and your staff, particularly your office staff, for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance, please feel free to contact us.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
Certified Public Accountants

Morgan City, Louisiana
June 20, 2000