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**VILLAGE OF BIENVILLE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1999**

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. This 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 JAN 0 5 2000

**VILLAGE OF BIENVILLE  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED June 30, 1999**

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# WILLIAM D. EDWARDS

Certified Public Accountant  
A Professional Accounting Corporation  
Member: AICPA / Society of LCPA'S

## INDEPENDENT AUDITOR'S REPORT

*Mayor and Board of Aldermen*  
Village of Bienville  
Bienville, Louisiana

I was engaged to audit the accompanying general purpose financial statements of Village of Bienville, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Village of Bienville, Louisiana's management.

I was unable to obtain the audited financial statements supporting the financial activities of the Village of Bienville, nor was I able to satisfy myself as to those financial activities by other auditing procedures. Those financial activities are included in the governmental fund type, proprietary fund type, and general fixed asset account group and represent 100 percent and 100 percent of the assets and revenues, respectively, of the governmental fund type, proprietary fund type, and general fixed asset account group.

Since I did not audit the financial statements of Village of Bienville referred to above, the scope of my work was not sufficient to enable me to express, and I do not express, an opinion on these general purpose financial statements.



William D. Edwards, CPA  
December 22, 1999

**Village of Bienville**  
**Combined Balance Sheets - All Fund Types and Account Groups**  
**For the Year Ended June 30, 1999**

	Governmental Fund Type		Proprietary Fund (Water)	Account Group		(Memo) Totals
	General Fund	Debt Service Fund		General Long-term Debt	General Fixed Asset	
<b>ASSETS</b>						
Cash and equivalents	\$26,962	\$54,883	\$34,904			\$116,749
Accounts receivable			2,103			2,103
Due from other funds	12,530	1,508				14,038
Restricted cash		50,000	2,880			52,880
Property and equipment, net			53,034		\$601,917	654,951
Amount available in debt service				\$30,000		30,000
Amount to be provided for retirement of general long-term debt				20,000		20,000
<b>TOTAL ASSETS</b>	<u>\$39,492</u>	<u>\$106,391</u>	<u>\$92,921</u>	<u>\$50,000</u>	<u>\$601,917</u>	<u>\$890,721</u>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities:</b>						
Accounts payable and taxes payable	\$2,494		\$2,543			\$5,037
Due to other funds	1,508	\$225	12,305			14,038
Customer deposits			2,880			2,880
Notes payable - current			2,280			2,280
Notes payable - long-term			12,346			12,346
General long-term debt				\$50,000		50,000
<b>Total liabilities</b>	<u>4,002</u>	<u>225</u>	<u>32,354</u>	<u>50,000</u>	<u>0</u>	<u>86,581</u>
<b>Fund Equity:</b>						
Investment in general fixed assets					\$10,394	10,394
Contributed capital - grants					591,523	591,523
Retained earnings:						
Contributed capital			300			300
Unreserved			60,267			60,267
Fund balance:						
Reserved for debt service		106,166				106,166
Unreserved - undesignated	35,490					35,490
<b>Total fund equity</b>	<u>35,490</u>	<u>106,166</u>	<u>60,567</u>	<u>0</u>	<u>601,917</u>	<u>804,140</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$39,492</u>	<u>\$106,391</u>	<u>\$92,921</u>	<u>\$50,000</u>	<u>\$601,917</u>	<u>\$890,721</u>

See accompanying auditor's report and notes to the financial statements.

**Village of Bienville**  
**Statement of Revenue, Expenditures, and**  
**Changes in Fund Balances - General Fund**  
**For the year ended June 30, 1999**

REVENUES	
Tobacco tax & Franchise Fees	\$911
Property tax	46,688
Interest	779
Other income	<u>528</u>
TOTAL REVENUES	48,906
EXPENDITURES	
General government	23,675
Operations and maintenance - street	<u>          </u>
TOTAL EXPENDITURES	<u>23,675</u>
EXCESS OF REVENUES OVER EXPENDITURES	25,231
OTHER FINANCING SOURCE (USE)	
Operating transfer out	<u>(30,225)</u>
TOTAL OTHER FINANCING SOURCE (USE)	<u>(30,225)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USE	(4,994)
FUND BALANCE, BEGINNING	<u>40,484</u>
FUND BALANCE, ENDING	<u><u>\$35,490</u></u>

See accompanying auditor's report and notes to the financial statements.

**Village of Bienville**  
**Statement of Revenues, Expenses, and**  
**Changes in Fund Balance - Debt Service**  
**For the year ended June 30, 1999**

REVENUES	
Interest	<u>\$2,302</u>
TOTAL REVENUES	2,302
EXPENDITURES	
Principal Payments	25,000
Interest Expense	4,826
Trustee Fee	<u>600</u>
TOTAL EXPENDITURES	<u>30,426</u>
EXCESS OF REVENUES OVER EXPENDITURES	(28,124)
Operating transfer in	30,225
FUND BALANCE, BEGINNING	<u>104,065</u>
FUND BALANCE, ENDING	<u><u>\$106,166</u></u>

See accompanying auditor's report and notes to the financial statements.

**Village of Bienville**  
**Statement of Revenues, Expenses, and**  
**Changes in Retained Earnings - Water Fund**  
**For the year ended June 30, 1999**

OPERATING REVENUES	
Fees	\$15,656
OPERATING EXPENSES	
Salaries and related benefits	6,627
Insurance	777
Office Expense	413
Maintenance & Repairs	3,127
Utilities	3,380
Depreciation	3,024
Miscellaneous	(1,129)
TOTAL OPERATING EXPENSES	<u>16,219</u>
Operating income (loss)	(563)
Nonoperating revenue (expenses)	
Interest income	1,527
Interest expense	(594)
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>933</u>
NET INCOME (LOSS)	370
FUND BALANCE, BEGINNING	<u>60,197</u>
FUND BALANCE, ENDING	<u><u>\$60,567</u></u>

See accompanying auditor's report and notes to the financial statements.

**Village of Bienville**  
**Statements of Cash Flows - Proprietary Fund Type**  
**For the Year Ended June 30, 1999**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income		(\$563)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	\$3,024	
Decrease in customer deposits	(1,918)	
Increase in interfund payable	<u>119</u>	
<b>NET CASH (USED BY) OPERATING ACTIVITIES</b>		<b>662</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Principal reductions	(2,226)	
Interest payments	(594)	
Interest income	<u>1,527</u>	
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<u><b>(1,293)</b></u>
<b>NET INCREASE (Decrease) IN CASH</b>		<b>(631)</b>
<b>CASH AT BEGINNING OF YEAR</b>		<u><b>38,415</b></u>
<b>CASH AT END OF YEAR</b>		<u><u><b>\$37,784</b></u></u>
 <b>SUMMARY</b>		
Operating account		\$34,904
Restricted		<u>2,880</u>
		<u><u><b>\$37,784</b></u></u>
Expenditures for interest - cash basis		<u><u>\$594</u></u>
Expenditures for taxes - cash basis		<u><u>\$1,091</u></u>

See accompanying auditor's report and notes to the financial statements.



VILLAGE OF BIENVILLE  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Village of Bienville, Louisiana conform to generally accepted accounting principles as applicable to government units. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

**FINANCIAL REPORTING ENTITY**

This report includes all funds and account groups which are controlled by or dependent on the Village executive and legislative branches (the Mayor and Board of Aldermen). Control by or dependence on the Village was determined on the basis of budget adoption, taxing authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

**Fund Accounting**

*The accounts of the Village of Bienville are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and one broad fund category as follows:*

GOVERNMENTAL FUNDS

General Fund - The General fund is the general operating fund of the village. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - Debt Service Funds are used to account for resources accumulated for the purpose of paying principal and interest on long term general obligation debt other than those payable from the Proprietary Fund.

Proprietary Fund - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

VILLAGE OF BIENVILLE  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

ACCOUNT GROUP

Fixed Assets Account Group - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain Infrastructure fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements, are not capitalized. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the dated donated.

General Long Term Debt - Long term liabilities expected to be financed from governmental funds are accounted for in the General Long Term Debt Account Group, not in the governmental funds. Long term liabilities expected to be financed from Enterprise Fund operations are accounted for in those Enterprise Funds.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses 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.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time.

Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. As exception to this general rule is principle and interest on long term debt is recognized when due.

VILLAGE OF BIENVILLE  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

Proprietary funds are accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned, and its expenses are recognized when incurred.

**Budgets and Budgetary Accounting**

The Village did not use the same chart of accounts for posting transactions as used for budget preparation, therefore no budget to actual data is presented herein.

**Advances to Other Funds**

Accounts shown as "advances" to other funds are not expected to be available or spendable during the next accounting cycle. However, amounts designated as "due from other funds" are considered "available spendable resources."

**Bad Debts**

Uncollectible amounts for ad valorem taxes are generally not significant. As a result, the direct write off method for recognizing bad debts is used.

**Fixed Assets - Proprietary Fund**

Depreciation of all exhaustible fixed assets used by the proprietary funds are charged as an expense against operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful life using the straight-line method over the estimated useful lives of 5-40 years.

**Accumulated Unpaid Vacation, Sick Pay and Other Employee Benefits and Pensions Amounts**

Accumulated vacation, sick pay, and other employee benefits and pensions are not material and are therefore not accrued.

**Total columns on combined statements**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

VILLAGE OF BIENVILLE  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended June 30, 1999

**B. CASH AND CASH EQUIVALENTS**

The Village's cash at June 30, 1999 is categorized below to give an indication of the level of risk assumed by the Village at year end. Category 1 includes cash that is insured or registered, or securities held by the Village or its agent in the Village's name. Category 2 includes uninsured and unregistered cash and investments, with securities held by the counter party or by its trust department or agent, but in the Village's name. Category 3 includes uninsured and unregistered cash and investments, with securities held by the counter party or by its trust department or agent but not in the Village's name. In accordance with GASB 3, this category includes certificates of deposit or money market accounts that are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Village's name although balances so collateralized meet the requirements of state law.

	Category			Bank
	1	2	3	Balance
Cash in bank	\$141,132	\$31,737	\$0	\$172,869

**C. AD VALOREM TAXES**

The Village considers ad valorem taxes receivable at October 31 and recognizes income in the year of assessment. The report from the Bienville Parish Tax Assessor was not located by the Mayor and the Assessor could not retrieve his file because the following year has been started.

Property Tax Calendar

Assessment Date	June 30, 1999
Levy Date	October 31, 1999
Tax Bills Mailed	October 15, 1999
Date Taxes are Due	December 31, 1999
Penalties and Interest are Added	December 31, 1999
Lien Date	January 15, 2000
Anticipated Tax Sale - 1999 Delinquent Taxes	February 25, 2000

Assessed values are established by the Bienville Parish Tax Assessor each year.

**D. FIXED ASSETS**

A summary of the changes in fixed assets is shown below:

VILLAGE OF BIENVILLE  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
Land	\$2,000			\$2,000
Building	7,394			7,394
Fire District Improvements	591,523			591,523
Vehicle	1,000			1,000
Total	<u>\$601,917</u>	<u>\$0</u>	<u>\$0</u>	<u>\$601,917</u>

	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
Land	\$300			\$300
Water Well & System	120,951			120,951
Property and equipment	121,251	0	0	121,251
Less accumulated depreciation	(65,193)		(3,024)	(68,217)
Property and equipment, net	<u>\$56,058</u>	<u>\$0</u>	<u>(\$3,024)</u>	<u>\$53,034</u>

**E. LONG TERM DEBT - PROPRIETARY FUND**

The following is a summary of long term debt transactions for the Village for the year ended June 30, 1999:

Note Payable, June 30, 1998	\$16,852
Principal payments	<u>(2,226)</u>
Note Payable, June 30, June 1999	<u>\$14,626</u>

Note payable at June 30, 1999, consists of one note payable to the U.S. Department of Agriculture - Farmers Home Administration. The note, dated May 20, 1966, in the amount of \$56,000, is payable over 40 years with interest at the rate of 5.75% per annum. The note is to be retired from revenues derived from user fees of the Water Fund.

**F. GENERAL LONG TERM DEBT**

Description	June 30, 1998	Issued	Retired	June 30, 1999
General Obligation Bonds, \$200,000 originally issued, interest rates form 7.25% to	<u>\$75,000</u>		<u>(\$25,000)</u>	<u>\$50,000</u>

Following is a summary of bond principal maturities and interest requirements:

VILLAGE OF BIENVILLE  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

	<u>General Obligation Bonds</u>
Year Ending June 30:	
1999	\$27,906
2000	<u>25,869</u>
	53,775
Less Interest	<u>(3,775)</u>
Balance, June 30, 1999	<u><u>\$50,000</u></u>

General obligation bonds of the Village are reflected in the General Long term Debt Account Group, and current requirements for principal and interest expenditures are accounted for in the Debt Service Fund.

**G. INTERFUND RECEIVABLES AND PAYABLES**

At June 30, 1999, interfund receivables and payables were as follows:

	Duc From	Duc To
General Fund	\$12,530	\$1,508
Debt Service Fund	1,508	224
Water Fund		<u>12,306</u>
Total	<u><u>\$14,038</u></u>	<u><u>\$14,038</u></u>

**H. PENSIONS AND RETIREMENT PLAN**

The Village does not provide pension or retirement plan benefits to any employee.

**I. PER DIEM FOR MAYOR AND ALDERMAN**

Mr. Boston, Mayor	\$600
Mr. Wysinger	180
Mr. Caskey	210
Ms. Kirkham	360
Ms. Brice	<u>360</u>
Total	<u><u>\$1,710</u></u>

VILLAGE OF BIENVILLE  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

**J. YEAR 2000 COMPUTER SYSTEMS COMPLIANCE**

The management of Village of Bienville keeps all records by hand due to the low volume of activity. Management does not feel that buying a computer would be reasonable because of this circumstance.

# WILLIAM D. EDWARDS

*Certified Public Accountant*  
A Professional Accounting Corporation  
Member: AICPA / Society of LCPA'S

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

Mayor and Board of Aldermen  
Village of Bienville  
Bienville, Louisiana

I was engaged to audit the financial statements of the Village of Bienville, as of and for the year ended June 30, 1999, in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. My report dated December 22, 1999, stated that because I was unable to examine adequate supporting documents and records, the scope of my work was not sufficient to enable me to express, and I did not express, an opinion on the financial statements.

### Compliance

As part of obtaining reasonable assurance about whether Village of Bienville's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 99-3 and 99-4.

### Internal Control Over Financial Reporting

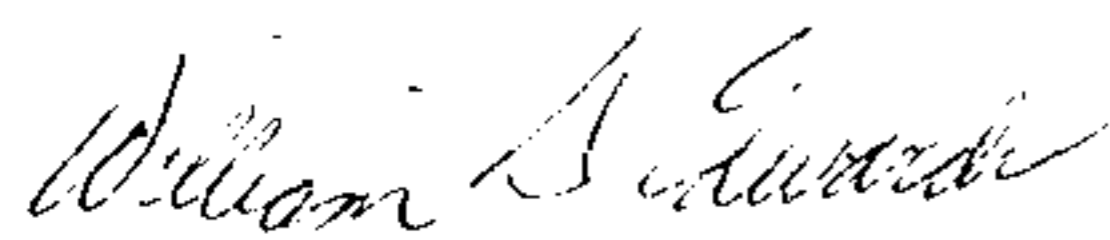
In planning and performing my audit, I considered Village of Bienville's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Village of Bienville's ability to record, process, summarize, and report *financial data consistent with the assertions of management in the general purpose financial statements*. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-1 and 99-2.



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 general purpose 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. My 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, of the reportable conditions described above, I consider items 99-1, 99-2, 99-3, and 99-4 to be material weaknesses.

This report is intended for the information of the Town, the Legislative Auditor, and any interested federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties.



William D. Edwards, CPA

December 22, 1999

VILLAGE OF BIENVILLE  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 1999

I was engaged to audit the financial statements of Village of Bienville as of and for the year ended June 30, 1999, and have issued my report thereon dated December 22, 1999, which resulted in a disclaimer of opinion.

**A. Summary of Audit Results**

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses  Yes  No Reportable  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

2. Federal Awards

Internal Control

Material Weaknesses  Yes  No Reportable  Yes  No

Type of Opinion On Compliance Unqualified  Qualified   
 For Major Programs Disclaimer  Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?  
 Yes  No

3. Identification of Major Programs:

CFDA Number(s)

Name of Federal Program (or Cluster)

N/A

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Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the audited a "low-risk" audited, as defined by OMB Circular A-133?  Yes  No

## **B. Financial Statements Findings**

99-1. The Village does not adequately control receipts.

Recommendation: I recommend that the Village immediately set up adequate control over monies received, especially cash.

Response: We are a small village, with a limited budget, but we will try to implement this recommendation as soon as possible.

99-2. The Village does not retain disbursement records.

Recommendation: I recommend that the Village take immediate steps to establish a filing system that would provide for record retention.

Response: We are a small village, with a limited budget, but we will try to implement this recommendation as soon as possible.

99-3. The Village could not provide documentation of an approved budget.

Recommendation: I recommend that the Village prepare, approve, and keep on hand the required budgets.

Response: We are a small village, with a limited budget, but we will try to implement this recommendation as soon as possible.

99-4. The Village frequently filed tax reports late.

Recommendation: I recommend that the Village insure that all tax reports are prepared and paid timely.

Response: We are a small village, with a limited budget, but we will try to implement this recommendation as soon as possible.

## **C. Federal Award Findings and Questioned Costs**

None

VILLAGE OF BIENVILLE  
SUMMARY OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 1999

**A. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

98-1. The Village does not adequately control receipts.

Recommendation: I recommend that the Village immediately set up adequate control over monies received, especially cash.

Conclusion: Unresolved - see 99-1.

98-2. The Village does not retain disbursement records.

Recommendation: I recommend that the Village take immediate steps to establish a filing system that would provide for record retention.

Conclusion: Unresolved - see 99-2.

98-3. The Village has enough cash on hand to pay off existing debt.

Recommendation: I recommend that the Village review the cash available versus debt to determine whether the cash on hand is justified in light of the interest expense.

Conclusion: Resolved.

98-4. The Village could not provide the minutes of the board meetings.

Recommendation: I recommend that the Village ensure that signed minutes are maintained and kept at the town hall.

Conclusion: Resolved.

98-5. The Village could not provide documentation of an approved budget.

Recommendation: I recommend that the Village prepare, approve, and keep on hand the required budgets.

Conclusion: Unresolved. - see 99-3.

98-6. The Village frequently filed tax reports late.

Recommendation: I recommend that the Village insure that all tax reports are prepared and paid timely.

Conclusion: Unresolved - see 99-4.

**B. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

None

**C. MANAGEMENT LETTER**

None

VILLAGE OF BIENVILLE  
P.O. BOX 207  
Bienville, LA 71008

CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 1999

*Village of Bienville hereby submits the following corrective action plan as referenced in the Findings and Questioned Costs:*

- 99-1. See Schedule of Findings and Questioned Costs - Section B.
- 99-2. See Schedule of Findings and Questioned Costs - Section B.
- 99-3. See Schedule of Findings and Questioned Costs - Section B.
- 99-4. See Schedule of Findings and Questioned Costs - Section B.