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**ALLEN PARISH ASSESSOR  
Oberlin, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1999**

This report was prepared for the Allen Parish Assessor's Office. It is intended for the use of the Assessor and is not to be distributed to the public. The report is available for review at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 17 2000

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

ALLEN PARISH ASSESSOR  
Oberlin, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1999

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## Independent Auditor's Report

HONORABLE RICHARD W. KARAM, CLA  
ALLEN PARISH ASSESSOR  
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Assessor, a component unit of the Allen Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen Parish Assessor'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 *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 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 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 in the first paragraph present fairly, in all material respects, the financial position of the Allen Parish Assessor as of December 31, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated April 27, 2000 on the Allen Parish Assessor's compliance with laws and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

West Monroe, Louisiana  
April 27, 2000

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

ALLEN PARISH ASSESSOR  
Oberlin, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$235,739			\$235,739
Receivables	311,494			311,494
Office furnishings and equipment		\$156,530		156,530
Amount to be provided for retirement of general long-term obligations			\$2,160	2,160
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$547,233</u>	<u>\$156,530</u>	<u>\$2,160</u>	<u>\$705,923</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$856			\$856
Lease payable			\$2,160	2,160
Total Liabilities	<u>856</u>	<u>NONE</u>	<u>2,160</u>	<u>3,016</u>
Fund Equity:				
Investment in general fixed assets		\$156,530		156,530
Fund balance - unreserved - undesignated	<u>546,377</u>			<u>546,377</u>
Total Fund Equity	<u>546,377</u>	<u>156,530</u>	<u>NONE</u>	<u>702,907</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$547,233</u>	<u>\$156,530</u>	<u>\$2,160</u>	<u>\$705,923</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH ASSESSOR  
Oberlin, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes - ad valorem	\$271,000	\$290,779	\$19,779
Intergovernmental revenue - state revenue sharing	38,000	36,500	(1,500)
Use of money and property - interest earnings	21,500	16,650	(4,850)
Gaming revenue	70,000	66,545	(3,455)
Other revenue - preparing tax rolls, etc.	4,643	7,782	3,139
Total revenues	<u>405,143</u>	<u>418,256</u>	<u>13,113</u>
<b>EXPENDITURES</b>			
General government - taxation:			
Personal services and related benefits	262,190	258,077	4,113
Operating services	95,542	71,669	23,873
Materials and supplies	17,000	44,912	(27,912)
Travel and other charges	8,000	8,227	(227)
Capital outlay	400	3,783	(3,383)
Debt service	21,075	8,773	12,302
Total expenditures	<u>404,207</u>	<u>395,441</u>	<u>8,766</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	936	22,815	21,879
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>523,562</u>	<u>523,562</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$524,498</u></u>	<u><u>\$546,377</u></u>	<u><u>\$21,879</u></u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH ASSESSOR  
Oberlin, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1999

**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 four-year term. The assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

The assessor's office is located in the Allen Parish Courthouse in Oberlin, Louisiana. The assessor employs five deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1999 there are 27,131 real, movable and public service assessment listings totaling \$42,160,960, \$14,140,826, and \$19,135,410 respectively. This represents an increase of 318 assessment listings. The total assessed valuation increased by \$4,223,396.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining 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 maintains and operates the parish courthouse in which the assessor's office is located, the assessor was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by the police jury, or the other governmental units that comprise the financial reporting entity.

## **B. FUND ACCOUNTING**

The assessor uses funds and account groups 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the *measurement of financial position, not with the measurement of results of operations*.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account



for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The assessor's current operations require the use of only governmental funds (General Fund). Ad valorem tax revenue authorized by Act 17 of 1990 is accounted for in this fund. General operating expenditures are paid from this fund.

### **C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

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. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 2 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 98 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

*Long-term obligations are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term obligations account group.*

The two account groups are not "funds." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

### **D. BASIS OF ACCOUNTING**

The 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or

soon enough thereafter to be used to pay liabilities of the current period. The assessor uses the following practices in recognizing and reporting revenues and expenditures:

### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Fees for preparing tax rolls are recorded in the year prepared. Interest income on time deposits is recorded when the time deposits have matured. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes, state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to accrual.

### **Expenditures**

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

## **E. BUDGET PRACTICES**

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the assessor. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts.

**F. CASH AND CASH EQUIVALENTS**

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 cash equivalents totaling \$235,739, as follows:

Interest bearing demand deposits	\$31,754
Certificate of deposit	<u>203,985</u>
Total	<u><u>\$235,739</u></u>

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. 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. Cash and cash equivalents (bank balances) at December 31, 1999, are secured as follows:

Bank balances	<u>\$244,324</u>
Federal deposit insurance	\$240,340
Pledged securities (uncollateralized)	<u>194,150</u>
Total	<u><u>\$434,490</u></u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, 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 bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third part shall be deemed to be held in the assessor's name.

## **G. EMERGENCY AND VACATION LEAVE**

Employees of the assessor's office earn 12 days of emergency leave each year. Emergency leave is used for personal illness, family illness, and other personal problems. Employees are not paid for unused emergency leave upon resignation or retirement. In addition to emergency leave, employees of the assessor's office earn vacation leave at varying rates, depending on their length of service. Vacation leave is not cumulative from year to year, and employees are not paid for unused vacation leave upon resignation or retirement. At December 31, 1999, there are no accumulated and vested benefits relating to emergency and vacation leave which require accrual or disclosure.

## **H. RISK MANAGEMENT**

The assessor is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the assessor maintains commercial insurance policies covering; automobile liability, medical payments, uninsured motorist, and collision; surety bond coverage; and property insurance on the contents of his office in the parish courthouse. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

## **I. TOTAL COLUMN ON THE BALANCE SHEET**

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

## **2. PRINCIPAL TAXPAYERS**

The following are the principal taxpayers for the parish and their 1999 assessed valuation (amounts expressed in thousands):

Allen Parish Assessor  
Oberlin, Louisiana  
Notes to the Financial Statements (Continued)

	1999 Assessed Valuation	Percent of total Assessed Valuation
Central Louisiana Electric	\$3,469	4.60%
Transcontinental Gas Pipeline	3,153	4.18%
Texas Eastern Transmission Corporation	2,988	3.96%
Boise Cascade	2,549	3.38%
Strategic Timber Partners	1,773	2.35%
Labokay Corporation	1,755	2.33%
CenturyTel of Evangeline	1,619	2.15%
CenturyTel of Southwest Louisiana	1,556	2.06%
Hibernia National Bank	1,254	1.66%
Beauregard Electric Cooperative	1,188	1.57%
	<u>\$21,304</u>	<u>28.24%</u>

**3. RECEIVABLES**

The General Fund receivables of \$311,494 at December 31, 1999, are as follows:

Ad valorem taxes	\$281,512
State revenue sharing	24,334
Preparation of tax rolls	5,648
Total	<u>\$311,494</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in offices furnishings follows:

Balance at January 1, 1999	\$152,747
Additions	3,783
Deletions	<u>NONE</u>
Balance at December 31, 1999	<u>\$156,530</u>

## 5. PENSION PLAN

Substantially all employees of the Allen Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple-employer (cost-sharing), defined benefit plan administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the Allen Parish Assessor is required by contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls on each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Allen Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Allen Parish Assessor's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$13,224, \$12,120, and \$9,584, respectively, equal to the required contributions for each year.

## 6. CAPITAL LEASE

On April 1, 1997, the assessor entered into a three year lease for the purchase of computer hardware/software. The lease agreement requires 36 monthly payments of \$731 at an effective annual interest rate of 9.35 per cent. During 1999, the assessor made payments of \$8,772, including interest

of \$620. At December 31, 1999, the lease had three monthly payments remaining for a total of \$2,193, including interest of \$33. The final payment on the lease will be made in March, 2000.

## **7. LITIGATION AND CLAIMS**

At December 31, 1999, the Allen Parish Assessor is not involved in any litigation nor is he aware of any unasserted claims.

## **8. EXPENDITURES OF THE ASSESSOR'S OFFICE PAID BY THE POLICE JURY**

The Allen Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Allen Parish Police Jury.

**Independent Auditor's Reports Required  
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control are presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE RICHARD W. KARAM, CLA  
ALLEN PARISH ASSESSOR  
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Assessor, a component unit of the Allen Parish Police Jury, as of December 31, 1999, and for the year then ended, and have issued my report thereon dated April 27, 2000. 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 the Allen Parish Assessor's financial statements are free of material misstatement, I 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 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 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 the Allen Parish Assessor'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 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. I noted no matters involving *the internal control over financial reporting and its operation that I consider to be material weaknesses.*

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ALLEN PARISH ASSESSOR  
Oberlin, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1999

This report is intended for the information of the Allen Parish Assessor and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read 'C. R. ...', is written over the printed text.

West Monroe, Louisiana  
April 27, 2000

ALLEN PARISH ASSESSOR  
Oberlin, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Allen Parish Assessor.
2. No instances of noncompliance material to the financial statements of the Allen Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**ALLEN PARISH ASSESSOR  
Oberlin, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999**

There were no audit findings reported in the audit for the year ended December 31, 1998.