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ACADIA PARISH ASSESSOR

FINANCIAL REPORT

DECEMBER 31, 1998

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Release Date 7-28-99

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**BROUSSARD, POCHE', LEWIS & BREAU, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS

122 East 5th St.  
P.O. Drawer 307  
Crowley, Louisiana  
70527-0307  
phone: (318) 783-0650  
fax: (318) 783-7238

INDEPENDENT AUDITOR'S REPORT

Lafayette, LA  
(318) 988-4930

Opelousas, LA  
(318) 942-5217

Abbeville, LA  
(318) 898-1497

New Iberia, LA  
(318) 364-4554

Church Point, LA  
(318) 684-2855

Eunice, LA  
(318) 457-0071

The Honorable Russel L. Benoit  
Acadia Parish Assessor  
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Assessor as of and for the two years ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of management. 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 the standards applicable to financial audits contained in 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 above present fairly, in all material respects, the financial position of the Acadia Parish Assessor as of December 31, 1998, and the results of its operations for the two years ended in conformity with generally accepted accounting principles.

Lawrence A. Cramer, CPA\*  
Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
Herbert Lemorne II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Stephen L. Lambony, CPA\*  
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The Honorable Russel L. Benoit  
Acadia Parish Assessor  
Crowley, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated May 7, 1999, on our consideration of the Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana  
May 7, 1999

ACADIA PARISH ASSESSOR  
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED BALANCE SHEET  
December 31, 1998

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u> General Fixed <u>Assets</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
ASSETS	<u>General Fund</u>		
Cash	\$ 244,141	\$ -	\$ 244,141
Certificates of deposit	300,000	-	300,000
Ad valorem taxes receivable	431,293	-	431,293
State revenue sharing receivable	67,217	-	67,217
Due from other governments	13,218	-	13,218
Interest receivable	2,884	-	2,884
Office furnishings and equipment	<u>-</u>	<u>68,228</u>	<u>68,228</u>
Total assets	<u>\$1,058,753</u>	<u>\$ 68,228</u>	<u>\$1,126,981</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 3,768	\$ -	\$ 3,768
Payroll deductions payable	<u>4,330</u>	<u>-</u>	<u>4,330</u>
Total liabilities	<u>\$ 8,098</u>	<u>\$ -</u>	<u>\$ 8,098</u>
FUND EQUITY			
Investment in general fixed assets	\$ -	\$ 68,228	\$ 68,228
Fund balance:			
Unreserved - undesignated	<u>1,050,655</u>	<u>-</u>	<u>1,050,655</u>
Total fund equity	<u>\$1,050,655</u>	<u>\$ 68,228</u>	<u>\$1,118,883</u>
Total liabilities and fund equity	<u>\$1,058,753</u>	<u>\$ 68,228</u>	<u>\$1,126,981</u>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
GENERAL FUND

Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Taxes:		
Ad valorem	\$ 470,405	\$ 448,481
Intergovernmental:		
Preparation of tax notices	13,225	14,075
State revenue sharing	100,825	99,394
Interest	25,768	19,956
Other	<u>2,050</u>	<u>1,795</u>
Total revenues	<u>\$ 612,273</u>	<u>\$ 583,701</u>
Expenditures:		
Current:		
General government:		
Salaries and contract labor	\$ 344,530	\$ 315,814
Payroll taxes	3,173	961
Accounting and audit	4,325	7,590
Advertising	230	710
Telephone	5,977	4,273
Conventions and seminars	14,890	14,824
Office supplies	20,747	19,301
Dues	1,709	1,374
Insurance	50,304	53,224
Auto expense	16,950	13,903
Expense allowances	11,544	9,653
Uniforms	1,300	3,172
Retirement	18,513	16,931
Other	798	390
Capital outlay	<u>1,780</u>	<u>9,301</u>
Total expenditures	<u>\$ 496,770</u>	<u>\$ 471,421</u>
Excess of revenues over expenditures	\$ 115,503	\$ 112,280
Fund balance, beginning	<u>935,152</u>	<u>822,872</u>
Fund balance, ending	<u>\$1,050,655</u>	<u>\$ 935,152</u>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES -  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 452,000	\$ 470,405	\$ 18,405
Intergovernmental:			
Preparation of tax notices	14,000	13,225	(775)
State revenue sharing	99,000	100,825	1,825
Interest	7,000	25,768	18,768
Other	-	2,050	2,050
	<u>\$ 572,000</u>	<u>\$ 612,273</u>	<u>\$ 40,273</u>
Expenditures:			
Current:			
General government:			
Salaries and contract labor	\$ 362,530	\$ 344,530	\$ 18,000
Payroll taxes	8,500	3,173	5,327
Accounting and audit	8,500	4,325	4,175
Advertising	1,200	230	970
Telephone	6,000	5,977	23
Conventions and seminars	16,000	14,890	1,110
Office supplies	28,000	20,747	7,253
Dues	2,000	1,709	291
Insurance	58,000	50,304	7,696
Auto expense	17,000	16,950	50
Expense allowances	10,955	11,544	(589)
Uniforms	5,500	1,300	4,200
Retirement	22,000	18,513	3,487
Other	800	798	2
Capital outlay	20,000	1,780	18,220
	<u>\$ 566,985</u>	<u>\$ 496,770</u>	<u>\$ 70,215</u>
Excess of revenues over expenditures	\$ 5,015	\$ 115,503	\$ 110,488
Fund balance, beginning	<u>935,152</u>	<u>935,152</u>	<u>-</u>
Fund balance, ending	<u>\$ 940,167</u>	<u>\$1,050,655</u>	<u>\$ 110,488</u>

See Notes to Financial Statements.

ACADIA PARISH ASSESSOR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES -  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$426,661	\$448,481	\$ 21,820
Intergovernmental:			
Preparation of tax notices	13,978	14,075	97
State revenue sharing	98,000	99,394	1,394
Interest	8,000	19,956	11,956
Other	<u>1,000</u>	<u>1,795</u>	<u>795</u>
	<u>\$547,639</u>	<u>\$583,701</u>	<u>\$ 36,062</u>
Expenditures:			
Current:			
General government:			
Salaries and contract labor	\$330,820	\$315,814	\$ 15,006
Payroll taxes	-	961	(961)
Accounting and audit	8,000	7,590	410
Advertising	800	710	90
Telephone	7,000	4,273	2,727
Conventions and seminars	20,000	14,824	5,176
Office supplies	24,000	19,301	4,699
Dues	2,000	1,374	626
Insurance	65,000	53,224	11,776
Auto expense	19,000	13,903	5,097
Expense allowances	8,560	9,653	(1,093)
Uniforms	4,000	3,172	828
Retirement	16,500	16,931	(431)
Other	8,500	390	8,110
Capital outlay	<u>30,000</u>	<u>9,301</u>	<u>20,699</u>
	<u>\$544,180</u>	<u>\$471,421</u>	<u>\$ 72,759</u>
Excess of revenues over expenditures	\$ 3,459	\$112,280	\$108,821
Fund balance, beginning	<u>822,872</u>	<u>822,872</u>	<u>-</u>
Fund balance, ending	<u>\$826,331</u>	<u>\$935,152</u>	<u>\$108,821</u>

See Notes to Financial Statements.



ACADIA PARISH ASSESSOR

NOTES TO FINANCIAL STATEMENTS

Note 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 beginning January 1 following the year in which elected. A vacancy occurring in the office in which the unexpired term is one year or more is filled by a special election to be held within 60 days of the occurrence of the vacancy; a vacancy in which the unexpired term is less than one year is filled by an appointment of the governor.

The Assessor assesses property, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides 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.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, this report includes all funds, account groups, and activities that are controlled by the Assessor as an independently elected parish official. The activities of the parish police jury, parish school board, other independently elected parish officials, and municipal level government are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish assessor.

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 comprises its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund and accounts for all activities of the Assessor's office. Ad valorem tax revenue, authorized by Act 292 of 1985, is accounted for in this fund.

## NOTES TO FINANCIAL STATEMENTS

### General fixed assets:

Fixed assets are accounted for in the general fixed assets account group rather than in the general fund. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on fixed assets.

This 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.

### 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 modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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's records are maintained on a cash basis of accounting. However, the 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 reported as revenue in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. State revenue sharing revenues and revenue from preparation of tax notices are recorded when earned. All other revenues are recorded when received.

#### Expenditures:

Expenditures are reported on the modified accrual basis of accounting when the related fund liability is incurred.

## NOTES TO FINANCIAL STATEMENTS

### Budget practices:

The adopted budgets were made available for public inspection for the years ended December 31, 1998 and 1997. The proposed budgets were published in the official journal prior to the public hearing. Public hearings were held at the Assessor's office in order to obtain comments from the public. The budgets were then legally adopted by the Assessor. However, the above procedures were not conducted until the beginning of the year; state law requires that all necessary procedures to adopt a budget be completed prior to the beginning of the fiscal year. The budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). All appropriations lapse at year-end.

During the year, actual revenues and expenditures are compared to budgeted revenues and expenditures. Expenditures may not legally exceed budgeted appropriations at the fund level. If actual revenues and/or expenditures to date plus projected revenues and/or expenditures for the remainder of the year exceed budgeted revenues and/or expenditures by five percent or more, the original budget is amended by the Assessor.

### Cash and cash equivalents:

For reporting purposes, cash includes noninterest and interest-bearing demand deposits. Under state law, the Acadia Parish 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.

### Vacation and sick leave:

Employees of the Assessor's office earn three weeks of vacation leave yearly which lapses at the end of the year. The Assessor has no formal policy for sick leave. At December 31, 1998, there are no accumulated and vested benefits relating to vacation and sick leave.

### Total column on balance sheet:

The total column on the balance sheet is captioned "Memorandum Only" (overview) 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.

NOTES TO FINANCIAL STATEMENTS

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1997	\$108,979
Additions	8,755
Deletions	<u>(51,285)</u>
Balance, December 31, 1997	\$ 66,449
Additions	<u>1,779</u>
Balance, December 31, 1998	<u>\$ 68,228</u>

Note 3. Operating Lease Commitments

In December 1995, the assessor entered into a two year operating lease agreement for the lease of an automobile. The lease consisted of 24 monthly payments of \$670 each beginning January 1996 through December 1997. In December 1997, the Assessor entered into a two-year operating lease agreement for the lease of an automobile. The lease consists of 24 monthly payments of \$774 each beginning January 1998 through December 1999. During 1998 and 1997, total lease payments were \$9,289 and \$8,149, respectively.

The total future minimum rental commitment at December 31, 1998 under the lease above is \$9,289 which is due in 1999.

Note 4. Pension Plan

Substantially all employees of the Acadia Parish Assessor's office are members of the Louisiana Assessors' Retirement Fund ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Plan description:

Those employees considered eligible for membership to Louisiana Assessors' Retirement Fund include the Assessor and permanent, full-time employees. Members with 30 years of creditable service may retire at age fifty and members with at least 12 years of service may retire at age fifty-five. The monthly retirement allowance is equal to three percent of the highest average monthly salary earned during any thirty-six consecutive months while employed multiplied by the member's years of creditable service. The retirement allowance may not exceed 100% of final average compensation, after taking into account the reduction arising from any option selected.

NOTES TO FINANCIAL STATEMENTS

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System. The System also provides death and survivor benefits. Benefits are established by state statute.

The Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Louisiana Assessors' Retirement Fund, P. O. Box 1786, Shreveport, Louisiana 71166-1786.

Funding policy:

Contributions to the System include one-fourth of 1% of ad valorem taxes collected within the respective parishes except for Orleans and receives state revenue sharing funds. Plan members are required to contribute 7% of their annual covered salary and the Assessor is required to contribute at an actuarially determined rate. The rate was 5.5% through October 1997. Effective November 1997, the current rate is 5.75% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The Assessor's contributions to the System for the years ended December 31, 1998 and 1997 were \$18,513 and \$16,931, respectively, equal to the required contributions for each year.

Note 5. Cash, Cash Equivalents and Certificates of Deposit

The Assessor may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The Assessor may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1998 were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposit	\$245,705	\$100,000	\$145,705
Certificates of deposit	<u>300,000</u>	<u>300,000</u>	<u>-</u>
	<u>\$545,705</u>	<u>\$400,000</u>	\$145,705
Securities pledged and held by the custodial bank in the name of the bank (Category III)			<u>504,000</u>
Excess of FDIC insurance plus pledged securities over cash and certificate of deposit			<u>\$358,295</u>

NOTES TO FINANCIAL STATEMENTS

Note 6. Year 2000 Issue

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect an entity's operations as early as fiscal year 1999.

The Acadia Parish Assessor has a contract with the Acadia Parish Sheriff's office for the rental of access to the Sheriff's office computer. The Sheriff's office is entirely responsible for the operating system, maintenance, and backup of all hardware. As of December 31, 1998, the Sheriff's office is in the assessment stage in that specifications have been made to purchase from outside vendors, hardware believed to be Year 2000 compliant for the operating system. The software of the Assessor's office is provided by a third party vendor, and is also in the assessment stage. Updates for Year 2000 compliant software are scheduled for February 1999. Testing and validation of the systems will need to be completed after the hardware and software are installed.

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.



**BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.**  
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122 East 5th St.  
P.O. Drawer 307  
Crowley, Louisiana  
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fax: (318) 783-7238

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

Lafayette, LA  
(318) 988-4930

Opelousas, LA  
(318) 942-5217

Abbeville, LA  
(318) 898-1497

New Iberia, LA  
(318) 364-4554

Church Point, LA  
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Eunice, LA  
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The Honorable Russel L. Benoit  
Acadia Parish Assessor  
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Assessor, as of and for the two years ended December 31, 1998, and have issued our report thereon dated May 7, 1999. 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 Acadia Parish Assessor's general purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 Item 98-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Acadia Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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.

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The Honorable Russel L. Benoit  
Acadia Parish Assessor

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

BROUSSARD, POCHE, LEWIS & BREAUx, L.L.P.

Crowley, Louisiana  
May 7, 1999



ACADIA PARISH ASSESSOR

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Years Ended December 31, 1998 and 1997

We have audited the financial statements of the Acadia Parish Assessor as of and for the two years ended December 31, 1998, and have issued our report thereon dated May 7, 1999. 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. Our audit of the financial statements as of December 31, 1998 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

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

Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

b. Federal Awards

The Acadia Parish Assessor does not have any federal awards for the two years ended December 31, 1998.

**Section II Financial Statement Findings**

Compliance:

98-1 Budget Compliance

Statement of condition: For the years ended December 31, 1998 and 1997, the budget was not adopted until after the beginning of the fiscal year.

Criteria: Louisiana Revised Statute (LSA-R.S.) 39:1304 requires budgets for all Louisiana political subdivisions that have a general fund and/or special revenue fund to adopt budgets prior to the beginning of each fiscal year.

Effect: The Assessor's office is in noncompliance with the State Budget Act.

Recommendation: We recommend that the budgets be prepared for the general fund prior to the beginning of each fiscal year and that the budget be compared to actual results of operations during the year in order to obtain budgetary control over expenditures.

Response: The Assessor's office will try to implement a policy of preparing and adopting a budget no later than fifteen days prior to the beginning of each fiscal year.

ACADIA PARISH ASSESSOR

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Years Ended December 31, 1998 and 1997

**Section III Federal Award Findings and Questioned Costs**

The Acadia Parish Assessor does not have any federal awards for the two years ended December 31, 1998.

ACADIA PARISH ASSESSOR

SCHEDULE OF PRIOR YEAR FINDINGS  
Years Ended December 31, 1998 and 1997

I Internal Control and Compliance Material to the Financial Statements

Preparation of Budget

Finding: The Acadia Parish Assessor did not adopt the budget for the years ended December 31, 1996 and 1995 until after the beginning of the fiscal year.

Recommendation: We recommend that budgets be prepared and adopted prior to the beginning of each fiscal year.

Current status: The finding is repeated in the current year audit report as finding 98-1.

Form 1099

Finding: Form 1099 was not issued to an independent contractor when payments exceeded \$600.

Recommendation: We recommend that a careful review be made of all independent contractors with payments of \$600 or more to ensure completeness of Forms 1099.

Current Status: Form 1099 was prepared for independent contractor with payments over \$600 during the 1997 fiscal year.

II Internal Control and Compliance Material to Federal Awards

The Acadia Parish Assessor did not receive federal awards for the two years ended December 31, 1996.

III Management Letter

None



ACADIA PARISH

**RUSSEL L. BENOIT**  
ASSESSOR  
ACADIA PARISH  
P. O. BOX 1329  
CROWLEY, LOUISIANA 70527-1329



ACADIA PARISH COURTHOUSE

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TELEPHONE (318) 783-2177

MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Years Ended December 31, 1998 and 1997

**I. Internal Control and Compliance Material to the Financial Statements**

98-1 Budget Compliance


Management will implement a policy of preparing and adopting a budget no later than fifteen days prior to the beginning of each fiscal year.

**II. Internal Control and Compliance Material to Federal Awards**

The audit report contained no findings concerning federal awards.

**III. Management Letter**

The audit report contained no separate management letter.

  
Responsible Party: Russel L. Benoit, Assessor