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EAST UNION HOSPITAL SERVICE DISTRICT
FINANCIAL STATEMENTS

For the Years Ended March 31, 1999 and 1998

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~AUG 17 1999~~

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NEUMAN, RICHARDSON & CO., L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Jim L. Neuman, CPA
Jerry G. Richardson, CPA
---ooOoo---
Stephen P. Duck, CPA
Joseph S. Kennedy, CPA
Johnnie A. Tyler, CPA

ACCOUNTANT'S REPORT

Board of Commissioners
East Union Hospital Service District
Farmerville, Louisiana

We have compiled the general-purpose financial statements of East Union Hospital Service District, component unit of Union Parish Police Jury, as of and for the years ended March 31, 1999 and 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying general-purpose financial statements for the years ended March 31, 1999 and 1998, and, accordingly, do not express an opinion or any other form of assurance on them.

Neuman, Richardson & Co., LLP
Neuman, Richardson & Co., L.L.P.
July 26, 1999

**EAST UNION HOSPITAL SERVICE DISTRICT
BALANCE SHEETS
March 31, 1999 and 1998**

ASSETS	1999	1998
<i>Current Assets:</i>		
Cash and cash equivalents	\$ 21,298	\$ 19,838
Short-term investments	98,213	85,733
Total Current Assets	<u>119,511</u>	<u>105,571</u>
 <i>Property, Plant and Equipment:</i>		
Land	65,553	65,553
Land improvements	4,901	4,901
Buildings	2,679,449	2,679,449
Equipment	548,231	552,316
	<u>3,298,134</u>	<u>3,302,219</u>
Accumulated depreciation	(2,400,890)	(2,359,568)
Net Property, Plant and Equipment	<u>897,244</u>	<u>942,651</u>
 <i>Other Assets - Meter deposits</i>		
	210	210
	<u>\$ 1,016,965</u>	<u>\$ 1,048,432</u>
 LIABILITIES AND FUND BALANCE		
<i>Current Liabilities:</i>		
Accounts payable	\$ -0-	\$ 228
Total Current Liabilities	<u>-0-</u>	<u>228</u>
 <i>Fund Balance:</i>		
Unrestricted	1,016,965	1,048,204
	<u>\$ 1,016,965</u>	<u>\$ 1,048,432</u>

See accompanying notes and accountant's report.

**EAST UNION HOSPITAL SERVICE DISTRICT
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN FUND
 BALANCE
 Years Ended March 31, 1999 and 1998**

	1999	1998
<i>Revenues:</i>		
Ad valorem taxes	\$ 1,803	\$ 2,178
Rental income	13,500	13,425
Interest income	4,987	6,012
Total Revenues	<u>20,290</u>	<u>21,615</u>
 <i>Operating Expenses:</i>		
Accounting	3,881	3,975
Publications	300	150
Election expenses	1,694	-0-
Other	247	100
Depreciation	45,407	48,912
Tax commissions	-0-	9
Maintenance and repairs	-0-	1,036
Interest	-0-	765
Total Operating Expenses	<u>51,529</u>	<u>54,947</u>
 Excess of Expenses Over Revenues	 <u>(31,239)</u>	 <u>(33,332)</u>
 FUND BALANCE - beginning of year	 1,048,204	 1,081,536
FUND BALANCE - end of year	<u>\$ 1,016,965</u>	<u>\$ 1,048,204</u>

See accompanying notes and accountant's report.

EAST UNION HOSPITAL SERVICE DISTRICT
STATEMENTS OF CASH FLOWS
Years Ended March 31, 1999 and 1998

	1999	1998
<i>From Operating Activities:</i>		
Interest received	\$ 4,987	\$ 5,778
Rental receipts received	13,500	15,300
Cash paid in accounting, publications and fees	(6,350)	(5,260)
Cash paid in interest expense	-0-	(2,295)
	<u>12,137</u>	<u>13,523</u>
<i>From Non-capital Financing Activities:</i>		
Tax proceeds received	1,803	2,178
Tax commissions paid	-0-	(9)
	<u>1,803</u>	<u>2,169</u>
<i>From Capital and Related Financing Activities:</i>		
Principal payments on bonds	-0-	(85,000)
<i>From Investing Activities:</i>		
Maturities of investments	178,021	236,839
Purchase of building improvements	-0-	(5,856)
Purchase of investments	(190,501)	(162,132)
	<u>(12,480)</u>	<u>68,851</u>
Net increase in cash and cash equivalents	1,460	(457)
<i>Cash and Cash Equivalents:</i>		
Beginning of year	19,838	20,295
End of year	<u>\$ 21,298</u>	<u>\$ 19,838</u>

**RECONCILIATION OF EXCESS OF REVENUES OVER
EXPENSES TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Excess of revenues over (under) expenses	(\$ 31,239)	(\$ 33,332)
Adjustments:		
Depreciation	45,407	48,913
Net tax proceeds	(1,803)	(2,169)
Decrease (increase) in interest receivable	506	(234)
Decrease (increase) in rent receivable	-0-	1,875
Increase (decrease) in accounts and interest payable	(228)	(1,530)
Total Adjustments	<u>43,882</u>	<u>46,855</u>
Cash From Operating Activities	<u>\$ 12,643</u>	<u>\$ 13,523</u>

See accompanying notes and accountant's report.

45,882 40,855

**EAST UNION HOSPITAL SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
March 31, 1999 and 1998**

NOTE 1 - ORGANIZATION AND OPERATIONS

Organization

East Union Hospital Service District (District) was created by an ordinance of the Union Parish Police Jury on June 8, 1971. The District is a political subdivision of the Union Parish Police Jury whose jurors are elected officials. The District's commissioners are appointed by the Union Parish Police Jury.

Operations

On November 22, 1983, the District leased the facility known as Union General Hospital in Farmerville, Louisiana as well as all related moveable property to a newly-formed nonprofit corporation named "Union General Hospital, Inc." Union General Hospital, Inc. (Hospital) is a Louisiana nonprofit corporation which has received exemption from income taxes as an organization described under section 501(c)(3) of the Internal Revenue Code.

The lease began December 1, 1983, with a "primary term" of three (3) years. Thereafter, unless the District or Hospital gives the other notice to terminate at least twelve months prior to the end of the base or any renewal term, the lease is renewed for five (5) year "renewal terms," under the same terms and conditions controlling the "primary term." The Hospital has agreed to maintain at its expense certain insurance, capital additions, and make necessary and proper repairs in exchange for rent paid to the District.

Since December 1, 1983, when the District discontinued operating the Hospital, its operations consists of administration of the leased facilities, rental of adjoining physicians offices, collection and administration of tax receipts, and payment of debt service on the public improvement bonds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared on the accrual basis and in accordance with guidelines recommended by the Committee on Health Care Institute and Subcommittee on Health Care Matters of the American Institute of Certified Public Accountants. The accrual basis of accounting recognizes revenues when earned rather than when received. Expenses are recognized when incurred rather than when paid.

Property, Plant and Equipment

Property, plant and equipment is recorded at the District's cost. Since the inception of the lease, additional items of property and equipment purchased by the Hospital are reflected in the Hospital's financial statements. Depreciation is provided over the estimated useful life of

**EAST UNION HOSPITAL SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
March 31, 1999 and 1998**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

each class of depreciable asset and is computed using the straight-line method. Estimated useful lives used in computing depreciation follow the lives recommended by the American Hospital Association which is recognized by the Medicare and Medicaid intermediaries. Lives used in computing depreciation generally range from 20 to 50 years on buildings and 3 to 15 years on equipment.

Property Tax Revenues

The District levies real estate taxes on all real property on a calendar year basis, at a rate enacted by the Board of Commissioners as recommended by the local tax assessor. Property taxes are collected through the local sheriff and remitted, net of collection fees, to the District. The sheriff's office is responsible for collection, including establishing lien, levy and due dates of the taxes. The District did not levy a tax for the 1997 calendar year as the bonds were fully paid on June 1, 1997.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of deposits in checking accounts and certificates of deposit. All deposits are at various financial institutions and are within the FDIC insured limit. For the purpose of the statement of cash flows, all cash that is not limited to use having original maturities less than 90 days, is treated as cash and cash equivalents.

NOTE 3 - OFF BALANCE SHEET RISKS AND CONCENTRATIONS OF CREDIT

Concentrations of credit

The District leases the hospital facilities in Farmerville, Louisiana. The Hospital grants credit on its services to its patients, substantially all of whom are local residents of the Parish. Generally, the Hospital accepts assignments of patients' benefits payable under either public or private insurance programs or policies in lieu of collateral to secure its patient accounts receivable. At March 31, 1999, approximately 70% of patient accounts receivable was related to beneficiaries of the Medicare and Medicaid programs. Future changes (if any) occurring within the local economy or the Medicare and Medicaid reimbursement methods can significantly affect the ability of the Hospital to operate the leased facilities.

Volume of services

The Hospital is dependent upon local physicians practicing in the immediate service area for its volume of patients. Any decrease in the number of physicians which currently serve the Hospital can significantly affect the Hospital's ability to operate the leased facilities.

**EAST UNION HOSPITAL SERVICE DISTRICT
NOTES TO FINANCIAL STATEMENTS
March 31, 1999 and 1998**

NOTE 3 - OFF BALANCE SHEET RISKS AND CONCENTRATIONS OF CREDIT

Hill-Burton Obligation

As a result of the District receiving a federal Hill-Burton program grant of \$ 660,000, it is required to provide a reasonable volume of uncompensated services to patients who are unable to pay for their medical care. As of December 1, 1983, the Hospital granted assurance of community service and benefits as well as the provision of a reasonable volume of uncompensated services pursuant to the Hill-Burton Act. The District is contingently liable to provide the required uncompensated and community services should these obligations not be met by the Hospital.

NOTE 4 -- PROPERTY TAXES

In November, 1998, the voters of the District approved the authorization of a ten-year, 5 mill, property tax levy on all taxable property located within the District. The tax can be used for constructing, maintaining, improving, equipping, and operating the hospital facilities. Revenues from the tax levy are expected to be received beginning in January, 2000.

NOTE 5- BOARD MEMBERS

Board members of the District and their compensation for 1999 and 1998 are as follows:

Member	Compensation
Jessie Andrews	None
Vicki Antley	None
Alice Bailey	None
Duke Fields	None
Terry Futch	None
Bruce Matte	None
John McDougale	None
George Miller	None
Nancy Taylor	None



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
East Union Hospital Service District
Farmerville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of East Union Hospital Service District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about East Union Hospital Service District's compliance with certain laws and regulations during the year ended March 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made by the District that qualified for these procedures.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

The District does not employ any employees therefore this procedure was not applicable.

3. Obtain from management a listing of all employees paid during the period under examination.

The District does not employ any employees therefore this procedure was not applicable.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agree-upon procedure (2) as immediate family members.

The District does not employ any employees therefore this procedure was not applicable.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The District uses the assistance of the Police Jury to determine the effective tax rate to levy for the payment of debt and operations. No formal budget is prepared by the District as the only significant cash expenditures in previous years consist of debt service on bonds.

6. Trace the budget adoption and amendments to the minute book.

No formal budget is prepared by the District as the only significant cash expenditures in previous years consist of debt service on bonds.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

No formal budget is prepared by the District as the only significant cash expenditures in the previous years consist of debt service on bonds. This procedure is therefore not applicable.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and
All of the payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

The inspection of documents supporting each of the six selected disbursements indicated approvals from the board or represented debt service payments previously authorized by the board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

The District notifies the local radio station and posts notice of the meeting on the board room door. We observed documentation supporting the mailing of the notice to the radio station. In previous year's we have observed the notice being posted on the board room door.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We reviewed all deposits recorded in the general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The District does not employ any employees therefore this procedure was not applicable.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of East Union Hospital Service District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Neuman, Richardson & Co., LLP
Neuman, Richardson & Co., L.L.P.
July 26, 1999

EAST UNION HOSPITAL SERVICE DISTRICT

P. O. Drawer 190

FARMERVILLE, LOUISIANA 71241

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

May 31, 1999

Mr. Jerry Richardson
Neuman, Richardson & Co. L.L.P.
1511 Judson Road, Suite A
Longview, TX 75601

In connection with your compilation of our financial statements as of March 31, 1999 and for the year then ended, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations prior to making these representations.

These representations are based on the information available to us as of 7/12/99.

Public Bid Law

It is true that we have complied with the public law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes[X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes[X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes[X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes[] No[] N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes[X] No []

EAST UNION HOSPITAL SERVICE DISTRICT

P. O. Drawer 190

FARMERVILLE, LOUISIANA 71241

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

x Alice Bailey Secretary 07/12/99 Date

_____ Treasurer _____ Date

x Nancy Taylor President 07/12/99 Date

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Johnnie A. Tyler, CPA

NEUMAN, RICHARDSON & CO., L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Board of Commissioners
East Union Hospital Service District
901 James Street
Farmerville, LA 71241

We have compiled the financial statements of East Union Hospital Service District as of and for the year ended March 31, 1999, and have issued our report thereon dated July 26, 1999. Our services also included the performance of certain procedures included in the Louisiana Government Audit Guide which were agreed to by the management of East Union Hospital Service District and the Legislative Auditor. These agreed-upon procedures were performed in accordance with standards established by the American Institute of Certified Public Accountants.

In performing the agreed-upon procedures we noted the following reportable condition. A reportable condition is a matter coming to our attention that, in our judgment, should be communicated to the board because it represents a significant deficiency in the design or operation of the internal control, which could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Budget

Findings

The District did not adopt a budget for the fiscal year ended March 31, 1999. The Local Government Budget Act (LSA-RS 39:1301-14) requires the adoption of a budget for each year no later than 15 days prior to the beginning of each fiscal year. Despite the fact that the cash expenditures of the District were only approximately \$6,000 for the past fiscal year, the District is required to adopt a budget for each fiscal year. With the anticipated property taxes revenues next fiscal year, the expenditures are expected to increase. Likewise the District should adopt a budget for the 1999-2000 fiscal year to include the anticipated property tax revenue to be received in the early months of 2000. To assist you in compliance with the Act, we have provided you with a copy of *Laws Affecting Budgeting* issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

District's Response

We will review the provisions of the Local Government Budget Act and attempt to comply with the budget provisions as soon as possible for the fiscal year ending March 31, 2000.

We appreciate the courtesies extended to our staff during this engagement and are available to explain the suggestions or help implement this recommendation.

Neuman, Richardson & Co., LLP
Neuman, Richardson & Co., L.L.P.
July 26, 1999

DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.
Date Submitted / /

RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:
 3 / 31 / 99
3. Audit Period Covered
 Annual Biennial
 Other to

2. Type of Report:
 Single Audit GAO Audit Standards Audit
 Compilation Compilation/Attestation
 Program Audit Other

4. AUDITEE INFORMATION

5. AUDITOR INFORMATION

a. Auditee Name
East Union Hospital Service District
Street Address (Number and Street)
901 James Street
Mailing Address (PO No.)

City State Zip
Farmerville LA 71241
Auditee Contact
Name Title
Nancy Taylor Chairman
Telephone Fax
(318) 368-9751
Email (Optional)

b. Firm Name
Neuman, Richardson & Co., L.L.P.
Street Address (Number and Street)
1511 Judson Road, Ste A
Mailing Address (PO No.)

City State Zip
Longview TX 75601
c. Auditor Contact
Name Title
Jerry G. Richardson Partner
Telephone Fax
(903) 758-9600 (903) 758-9119
Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form

6. FINANCIAL STATEMENTS
a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No
c. Do any of the funds have deficit fund balances? Yes No
d. Is there a related party footnote? Yes No

7. INTERNAL CONTROL
Do the comments on internal control include: material weaknesses reportable conditions not applicable

8. COMPLIANCE
Do the comments on compliance include: illegal acts fraud/criminal acts not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

Resolved Yes No No Longer Applicable

Resolved Yes No No Longer Applicable

Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)
 Adoption of budget \$ 0 Resolved Yes No No Longer Applicable

\$ _____ Resolved Yes No No Longer Applicable

\$ _____ Resolved Yes No No Longer Applicable

\$ _____ Resolved Yes No No Longer Applicable

\$ _____ Resolved Yes No No Longer Applicable

\$ _____ Resolved Yes No No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No
Do any findings address violation of bond indenture covenants? Yes No

AUDITEE SIGNATURE _____		Date _____
FOR USE BY LEGISLATIVE AUDITOR		
Agency No. _____	Proj. No. _____	Firm No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____ Date Processed: _____

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there any findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) No(s). _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report(s) Comments; D=Criminal/Fraud Acts)
 Note: For grading purposes, schedules of immaterial findings are treated as a management letter

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