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May 27, 1999

Mr. Sam McKay, Chairman
And Members of the Board
Alexandria Housing Authority
2558 Loblolly Lane
Alexandria, LA 71303

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 _____

We have performed the procedures enumerated below, which were agreed to by the Alexandria Housing Authority, solely to assist you in evaluating the accrued leave payable to the resigning Executive Director as of May 26, 1999. 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 for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We reviewed the personnel policies with respect to the accrued leave payable to terminating employees. We made inquiries of your personnel, reviewed the Personnel Manual, and reviewed the State of Louisiana Governors Executive Order No 98-23. The Personnel Manual specifically states that "Employment .. is governed by the provisions of the State Constitution ...and the Civil Service Commission." Furthermore, Section XXX states "Upon leaving employment .. you will be paid for any annual leave accrued up to 300 hours." Section XXVI G. states under voluntary termination that "You may be eligible for payment of accrued annual leave not to exceed 300 hours."

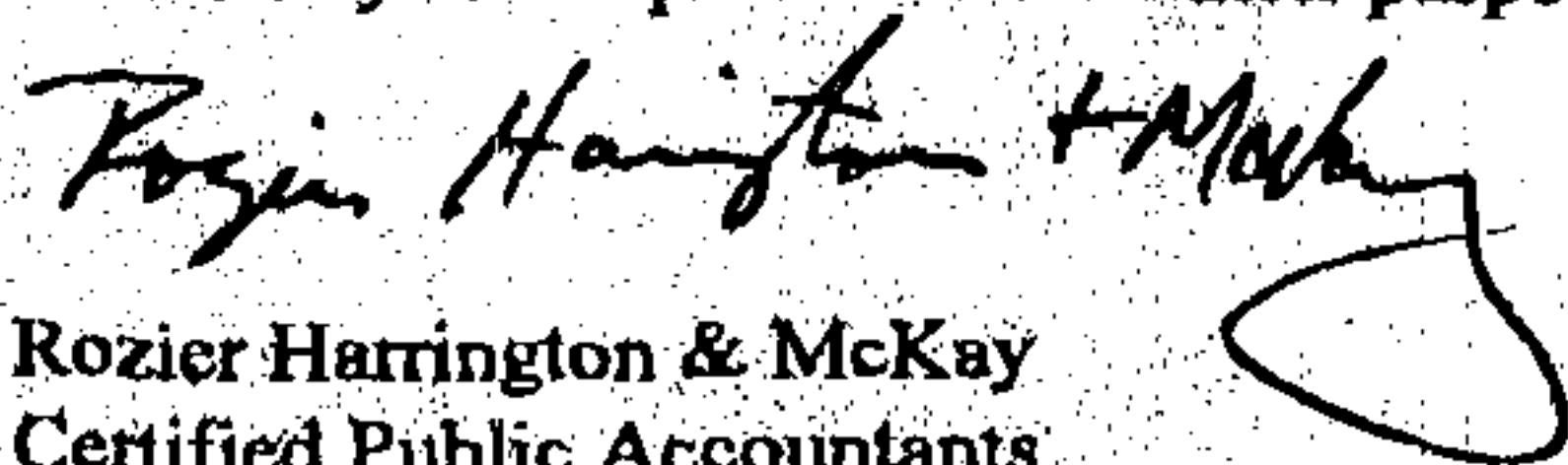
The personnel policy does not mention any benefits payable as compensatory time, i.e. payment for time in excess of the normal work schedule. In addition the Personnel Manual does not allow payment for sick leave.

2. We reviewed the Executive Directors annual leave records. The records show 1331 hours of annual leave and 1354 of sick leave earned but not taken. We made inquiries of the Authority's

personnel and was unable to find any leave slips available. We further made inquiries of the Authority's personnel about whether they were aware of any time that should have shown as leave but not recorded on a leave slips. We were informed of several instances where the Executive Director was gone on an extended periods but no leave slips were completed and no time was eliminated from his leave records.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the accrued leave balances. 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 the Board of the Alexandria Housing Authority and should no be used by those who have agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



Rozier Harrington & McKay
Certified Public Accountants