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BAYOU PLAQUEMINE AND WIKOFF GRAVITY  
DRAINAGE DISTRICT  
  
FINANCIAL REPORT  
  
DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 5.26.04

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# BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Commissioners  
of the Bayou Plaquemine and Wikoff  
Gravity Drainage District  
Church Point, Louisiana

We have compiled the accompanying general purpose financial statements of the Bayou Plaquemine and Wikoff Gravity Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2003, and the supplementary schedule, as listed in the table of contents. These financial statements and supplementary schedule, which is presented only for supplementary analysis purposes, were compiled 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 of the Bayou Plaquemine and Wikoff Gravity Drainage District. We have not audited or reviewed the accompanying general purpose financial statements and the supplementary schedule and, accordingly, we do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of State law, we have issued a report, dated April 26, 2004, on the results of our agreed-upon procedures.

*Broussard, Poche, Lewis & Breaux LLP*

Eugene C. Gilder, CPA\*  
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Frank A. Stagno, CPA\*  
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Lawrence A. Cramer, CPA\* 1999  
Michael P. Crochet, CPA\* 1999  
Ralph Friend, CPA 2002

Crowley, Louisiana  
April 26, 2004

BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET-  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 2003  
See Accountant's Compilation Report

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 29,797
Certificates of deposit	874,227
Receivables	76,727
	<hr/>
Total assets	\$ 980,751
<hr/>	
<b>LIABILITIES AND FUND EQUITY</b>	
<b>Liabilities:</b>	
Payroll taxes payable	\$ 562
Pension fund payable	2,257
	<hr/>
Total liabilities	\$ 2,819
<b>Fund equity:</b>	
Fund balance:	
Unreserved - undesignated	977,932
	<hr/>
Total liabilities and fund equity	\$ 980,751
	<hr/>

See Notes to Financial Statements.

BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

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

Year Ended December 31, 2003  
See Accountant's Compilation Report

Revenues:	
Taxes:	
Ad valorem	\$ 65,585
Intergovernmental:	
State revenue sharing	17,353
Investment income	17,581
Other income	659
	\$ 101,178
Expenditures:	
Current:	
Public works:	
Salaries and related benefits	\$ 14,177
Per diem paid to board of commissioners	4,260
Payroll taxes	189
Insurance	6,038
Supplies and maintenance	80,728
Rent	1,200
Advertising	218
Audit	1,950
Engineering fees	4,000
Pension expense	2,233
Uncollected taxes	3,355
Miscellaneous	283
	\$ 118,631
Deficiency of revenues over expenditures	\$ (17,453)
Fund balance, beginning	995,385
Fund balance, ending	\$ 977,932

See Notes to Financial Statements.

BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND

Year Ended December 31, 2003  
See Accountant's Compilation Report

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 63,000	\$ 65,585	\$ 2,585
<b>Intergovernmental:</b>			
State revenue sharing	17,500	17,353	(147)
Investment income	18,000	17,581	(419)
Other income	-	659	659
	<u>\$ 98,500</u>	<u>\$ 101,178</u>	<u>\$ 2,678</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public works:</b>			
Salaries and related benefits	\$ 15,000	\$ 14,177	\$ 823
Per diem paid to board of commissioners	4,300	4,260	40
Payroll tax	-	189	(189)
Insurance	6,038	6,038	-
Supplies and maintenance	81,000	80,728	272
Rent	-	1,200	(1,200)
Advertising	220	218	2
Audit	2,000	1,950	50
Engineering fees	4,000	4,000	-
Pension expense	2,250	2,233	17
Uncollected taxes	-	3,355	(3,355)
Miscellaneous	25	283	(258)
	<u>\$ 114,833</u>	<u>\$ 118,631</u>	<u>\$ (3,798)</u>
 Deficiency of revenues over expenditures	 \$ (16,333)	 \$ (17,453)	 \$ (1,120)
Fund balance, beginning	981,645	995,385	13,740
	<u>\$ 965,312</u>	<u>\$ 977,932</u>	<u>\$ 12,620</u>

See Notes to Financial Statements.

**BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report**

**Note 1. Summary of Significant Accounting Policies**

As provided by Louisiana Revised Statute 38:1607, the Bayou Plaquemine and Wikoff Gravity Drainage District (the "District") is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the Acadia Parish Police Jury. The District was created under the authority of Louisiana Revised Statutes 38:1751-1802 and was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals.

**Basis of presentation:**

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below:

**Financial reporting entity:**

A financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but 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. GASB Statement No. 14, *The Financial Reporting Entity*, establishes criteria for determining which entities should be considered a component and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease, and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a voting majority of the potential component unit's governing body; their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed or provided by the potential component unit; or the existence of a financial benefit or burden. In addition, financial accountability may also exist as a result of a potential component unit being fiscally dependent on the primary government.

In some instances, the potential component unit should be included in the reporting entity (even when the criteria in No. 2 above are not met), if exclusion would render the reporting entity's financial statements incomplete or misleading.



**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Basis of presentation – fund accounting:**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, 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 restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

**Governmental Funds**

Governmental funds are used to account for all or most of the governmental entity's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

**General Fund:**

The General Fund is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

**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; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.*

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become 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. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary 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. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.



NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

**Budgets and budgetary accounting:**

The budgeted revenues and expenditures are based on current figures and past experience. They are discussed, approved, adopted and amended as necessary by the Board of Commissioners at the regular monthly meetings. The budget is prepared on a basis consistent with generally accepted accounting principles. All appropriations lapse at year-end. The District does not use encumbrance accounting. The budget as presented is as amended by the Board in open meetings.

**Encumbrances:**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is not utilized by the District.

**Comparative data:**

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**Total column on the financial statements:**

The total column on the financial statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

**Use of estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**Cash and investments:**

For purposes of reporting cash flows, the District considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

**Short-term interfund receivables and payables:**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 2. Cash and certificates of deposit:

The District 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 District 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, 2003 were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposit	\$ 30,158	\$ 30,158	\$ -
Certificates of deposit	<u>874,227</u>	<u>200,000</u>	<u>674,227</u>
	<u>\$ 904,385</u>	<u>\$ 230,158</u>	<u>\$ 674,227</u>
Securities pledged and held by the custodial bank in the name of the bank			<u>1,396,172</u>
Excess of FDIC insurance plus pledged securities over cash and certificates of deposit			<u>\$ 721,945</u>

Note 3. Receivables

The General Fund has the following receivables at December 31, 2003:

Ad valorem	\$ 65,158
State revenue sharing	<u>11,569</u>
	<u>\$ 76,727</u>

BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS  
Year Ended December 31, 2003  
See Accountant's Compilation Report

Donald Higginbotham	\$ 780
Wade Delahoussaye	900
Remie McGee, Jr.	840
Kenneth Bergeron	840
Anthony Bourgeois	900
	<u>\$ 4,260</u>

The above schedule of compensation paid to the Board of Commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 33:1233, the Board of Commissioners have elected the monthly payment method of compensation. Under this method, the Commissioners receive \$60 for each day employed in the services of the District.



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Members of American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

\* A Professional Accounting Corporation.

## ACCOUNTANT'S COMPILATION REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners  
of the Bayou Plaquemine and Wikoff  
Gravity Drainage District  
Church Point, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Bayou Plaquemine and Wikoff Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayou Plaquemine and Wikoff Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 2003, 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 materials 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).

There were no expenditures made during the period for materials and supplies exceeding \$15,000. Nor were there any expenditures made during the period for public works exceeding \$100,000.

### *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 interests of all board members and employees, as well as their immediate families.

Management provided us with the required list of board members including the noted information.

To the Board of Commissioners  
of the Bayou Plaquemine and Wikoff  
Gravity Drainage District  
Church Point, Louisiana

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

Management provided us with the required list.

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 agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### ***Budgeting***

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

Management provided us with a copy of the original budget and the amendment made to the budget during the period covered.

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

We traced the adoption of the original budget and amendment to the minutes of meetings held on December 19, 2002 and December 21, 2003, respectively.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. For the year ended December 31, 2003, actual revenues and actual expenditures for the year did not exceed budgeted amounts by more than 5%.

#### ***Accounting and Reporting***

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

- (a) trace payments to supporting documentation as to proper amount and 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 six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of the minutes of the Board meetings indicated that each of the six selected disbursements was approved by the Board.

To the Board of Commissioners  
of the Bayou Plaquemine and Wikoff  
Gravity Drainage District  
Church Point, Louisiana

*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 meetings law).

Bayou Plaquemine and Wikoff Gravity Drainage District advertises each meeting in The Church Point News. Clippings of the publications were inspected to verify compliance.

*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 scanned copies of bank deposit slips for the period under examination and did not note any 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, advances, or gifts.

A reading of the minutes of the District for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

*Prior Comments and Recommendations*

12. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

Our prior year report, dated March 26, 2003, included comments and unresolved matters addressed in the summary schedule of prior year findings.

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 Bayou Plaquemine and Wikoff Gravity Drainage 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor, State of Louisiana, as a public document.

*Broussard, Poche, Lewis & Breaux LLP*

Crowley, Louisiana  
April 26, 2004



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

2-5-04 (Date Transmitted)

Broussard, Poché, Lewis & Breaux

P.O. Drawer 307

Crowley, LA 70527

(Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and 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. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 5, 2004.

**Public Bid Law**

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

Yes [] 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 [] 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 [] 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 [ ]

**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 [] No [ ]

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

Yes [] No [ ]





**BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY**

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
Year Ended December 31, 2003**

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

**Board Member Compensation**

**Condition:** According to Internal Revenue Code 31.3401(c) -1, "...officers...whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1986), and federal and state income tax withholding in 2003.

**Cause:** No taxes are withheld from compensation paid to board members.

**Effect:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each board member should be required to complete a form W-4 annually.

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

The District did not receive any federal awards for the year ended December 31, 2003.

**III. Management Letter**

**Board Member Compensation**

**Condition:** According to Internal Revenue code 31.3401(c) -1, "...officers...whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1986), and federal and state income tax withholding in 2003.

**Cause:** No taxes are withheld from compensation paid to board members.

**Effect:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each board member should be required to complete a form W-4 annually.

**BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY**

**SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 2003**

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

**Board Member Compensation**

**Finding:** No taxes are withheld from compensation paid to board members.

**Cause:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each Board member should be required to complete a form W-4 annually.

**Current Status:** The District did not withhold taxes from the board's compensation payments in the current year.

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

The District did not receive any federal awards for the year ended December 31, 2002.

**Section III. Management Letter**

**Board Member Compensation**

**Finding:** No taxes are withheld from compensation paid to board members.

**Cause:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each Board member should be required to complete a form W-4 annually.

**Current Status:** The District did not withhold taxes from the board's compensation payments in the current year.

**BAYOU PLAQUEMINE AND WIKOFF GRAVITY DRAINAGE DISTRICT  
ACADIA PARISH POLICE JURY**

**MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended December 31, 2003**

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

**Board Member Compensation**

**Condition:** According to Internal Revenue Code 31.3401(c) -1, "...officers...whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1986), and federal and state income tax withholding in 2003.

**Cause:** No taxes are withheld from compensation paid to board members.

**Effect:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each board member should be required to complete a form W-4 annually.

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

The District did not receive any federal awards for the year ended December 31, 2003.

**III. Management Letter**

**Board Member Compensation**

**Condition:** According to Internal Revenue code 31.3401(c) -1, "...officers...whether elected or appointed..." are included in the definition of employee. Therefore, any board member is considered an employee of the District for tax purposes and the compensation paid to them is subject to social security (if not a member of a retirement system), Medicare (if the board member were appointed or re-appointed after March 31, 1986), and federal and state income tax withholding in 2003.

**Cause:** No taxes are withheld from compensation paid to board members.

**Effect:** The District is not withholding taxes from the board's compensation payments or remitting tax payments as required by the Internal Revenue Service.

**Recommendation and Response:** We recommend, and management agrees that payments to the Board be subject to taxes and withholdings as are employee payments. Each board member should be required to complete a form W-4 annually.

Responsible party: Wade Delahoussaye, Chairman