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WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
WITH ACCOUNTANT'S COMPILATION REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 1995

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.

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PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

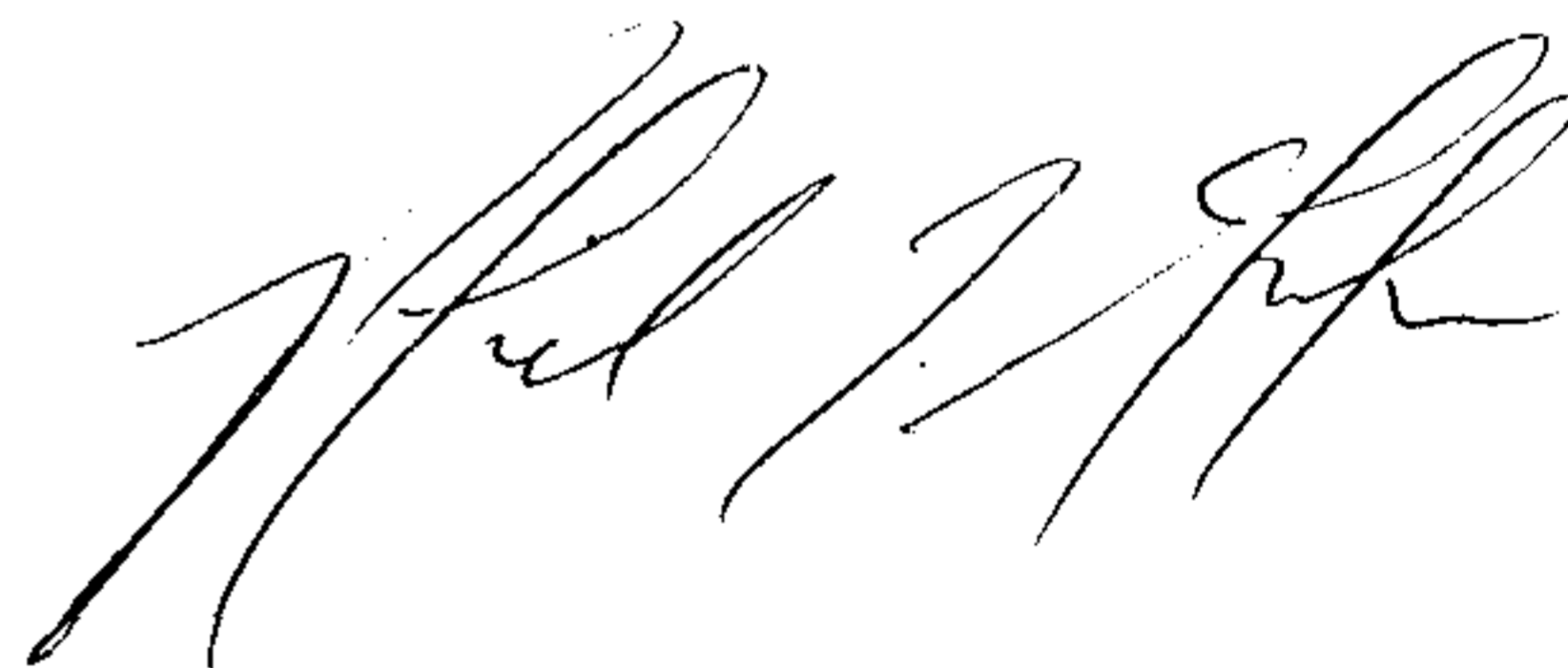
7732 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70806
TELEPHONE: 504/928-4865 FAX: 504/928-4866

May 6, 1996

Honorable W. D. Spillman,
West Feliciana Parish Assessor
St. Francisville, Louisiana

I have compiled the accompanying general-purpose financial statements of the West Feliciana Parish Assessor, component unit of West Feliciana Parish, as of and for the year then ended December 31, 1995, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



GENERAL PURPOSE FINANCIAL STATEMENT
(OVERVIEW)

STATEMENT A

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPE GENERAL <u>FUND</u>	ACCOUNT GROUP GENERAL FIXED <u>ASSETS</u>	TOTAL (MEMORANDUM ONLY) <u>ONLY</u>
<u>ASSETS AND OTHER DEBITS</u>			
Cash and Cash Equivalents	\$144,455		\$144,455
Revenue receivable:			
Ad Valorem taxes receivable	139,334		139,334
Due from:			
State of Louisiana - Department of Revenue	15,725		15,725
Office furnishings and equipment	<u> </u>	\$ 171,812	<u>171,812</u>
<u>TOTAL ASSETS AND OTHER DEBITS</u>	<u>\$ 299,514</u>	<u>\$ 171,812</u>	<u>\$ 471,326</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	287		287
Payroll taxes payable	1,676		1,676
Retirement and insurance payable	753		753
Total Liabilities	<u>2,716</u>		<u>2,716</u>
Fund Equity:			
Investment in general fixed assets		171,812	171,812
Fund balances:			
Unreserved-undesignated (Restated)	<u>296,798</u>		<u>296,798</u>
Total Fund Equity	<u>296,798</u>	<u>171,812</u>	<u>468,610</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$ 299,514</u>	<u>\$ 171,812</u>	<u>\$ 471,326</u>

See accompanying notes and accountant's report

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE-
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Intergovernmental revenues:	
Ad Valorem taxes	\$ 143,436
State revenue sharing	22,976
Other revenues:	
Sale of maps	2,266
Interest income	5,733
Miscellaneous income	938
Total revenues	<u>\$ 175,349</u>
<u>EXPENDITURES</u>	
General government - taxation:	
Personal services and related benefits	150,850
Operating services	14,497
Material and supplies	7,928
Travel expense	4,570
Capital outlay	1,650
Total expenditures	<u>179,495</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(4,146)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>300,944</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 296,798</u>

See accompanying notes and accountant's report

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental Revenues:			
Ad Valorem taxes	\$133,000	\$143,436	\$ 10,436
Revenue sharing	21,543	22,976	1,433
Use of money and property-			
Interest earnings	8,000	5,733	(2,267)
Other revenues:			
Maps and miscellaneous	<u>2,150</u>	<u>3,204</u>	<u>1,054</u>
Total revenues	<u>164,693</u>	<u>175,349</u>	<u>10,656</u>
<u>EXPENDITURES</u>			
General government - taxation:			
Personal services and related benefits:			
Salaries:			
Assessor	45,000	43,899	1,101
Assessor's expenses	3,150	1,729	1,421
Group insurance	32,400	28,093	4,307
Payroll taxes	500	76	424
Retirement	10,500	5,973	4,527
Salaries-other	72,500	71,080	1,420
Operating services:			
Accounting and legal	2,000	2,000	0
Surety Bond	200	200	0
Computer Maintenance	4,400	3,921	479
Dues	970	909	61
Mapping	8,400	4,165	4,235
Miscellaneous	1,000	61	939
Rent	1,200	1,200	0
Telephone	1,700	1,715	(15)
Utilities	350	326	24
Materials and supplies:			
Auto expense	2,500	2,179	321
Materials and supplies	5,600	5,749	(149)
Travel expense	4,500	4,570	(70)
Capital outlay	<u>1,650</u>	<u>1,650</u>	<u>0</u>
Total Expenditures	<u>198,520</u>	<u>179,495</u>	<u>19,025</u>

(Continued)

See accompanying notes and accountant's report

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1995
 (Concluded)

<u>EXCESS (DEFICIENCY) OF REVENUE</u>			
<u>OVER EXPENDITURES</u>	\$ (33,827)	\$ (4,146)	\$ 29,681
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>300,944</u>	<u>300,944</u>	<u>0</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 267,117</u>	<u>\$ 296,798</u>	<u>\$ 29,681</u>

See accompanying notes and accountant's report

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a four-year term. The Assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and pecuniarily responsible for the actions of the deputies.

The Assessor's office is located in St. Francisville, Louisiana. The Assessor employs four employees, including two deputies. In accordance with Louisiana law, the Assessor bases real and movable property assessments on conditions existing on January 1, of the tax year. The Assessor completes an assessment listing by May 1, of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission, as prescribed by law. Once the assessment listing is approved, the Assessor submits the assessment roll to the parish tax collector, who is responsible for the collection and distribution of taxes to the various taxing bodies.

At December 31, 1995, there are 5,831 real property and movable property assessments totaling \$36,040,710 and \$15,656,003, respectively. This represents an increase of 61 assessments totaling \$2,600,614 over the prior year, due primarily to the reassessment of land and public utilities.

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Feliciana Parish Assessor have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

financial reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the Assessor's office is located and provides funds for equipment and furniture of the Assessor's office, the Assessor was determined to be a component unit of the West Feliciana Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Assessor and do not

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Assessor uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Assessor are classified as governmental funds. Governmental funds account for the Assessor's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the Assessor include:

General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Assessor and accounts for the operation of the Assessor's office. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1907-1908 is accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Compensation from taxing bodies is recorded in the year ad valorem taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and are due on November 15 of each year. The compensation is generally received in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when earned and available.

Other revenues are recorded when received.

Expenditures

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

E. BUDGET PRACTICES

The Assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 15 days prior to the beginning of the budgeted year. The budget is then formally adopted by the Assessor prior to the beginning of the budgeted year. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1908, the Assessor carries forward into subsequent years any unexpired appropriation.

Formal budget integration (within the accounting system) is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the Assessor. If actual revenues are falling short of budgeted revenues by five per cent or more or if actual

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five per cent or more, the original budget is amended by the Assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under State law, the Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1995, the West Feliciana Parish Assessor has a cash balance (book balance) totaling \$144,454.

Deposits by the Assessor are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be insured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must, at all times, equal the amount on deposit with the fiscal agent. These deposits are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balance) at December 31, 1994, are secured as follows:

At December 31, 1995, the carrying amount of the Assessor's deposits (cash and certificates of deposit) was \$144,454. The entire amount of the deposits was covered by federal depository insurance or by collateral held by the Assessor's agent in the Assessor's name.

G. FIXED ASSETS

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are recorded within the Assessor's general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

fixed assets. The 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.

H. VACATION AND SICK LEAVE

Employees earn from two to three weeks of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. Employees are allowed seven days sick leave per year which cannot be accumulated. At December 31, 1995, there are no accumulated and vested benefits that require disclosure to conform with generally accepted accounting principles.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

There are no long-term obligations at December 31, 1995.

J. FUND EQUITY

1. Reserves - reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.
2. Designated Fund Balance - designated fund balance represents tentative plans for future use of financial resources.
3. Fund Balance - unreserved, undesignated fund balance has a balance of \$297,085.

K. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned "Memorandum Only" to indicate that they are 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.

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

NOTE #2. LEVIED TAXES

During 1990, Louisiana Revised Statutes 47:1925.1 and 1925.2 (A) were amended and reenacted to create an assessment district in West Feliciana Parish to fund the office of the assessor. This law provides for funding by levying a millage determined by the legislative auditor to yield tax revenues in an amount equal to monies currently received from pro rata deductions of all ad valorem taxes collected in the parish.

For the year 1995, ad valorem taxes levied were 3.32 mills.

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1995 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Gulf States	Public Service	\$5,711,970	11%
Texas Eastern	Public Service	3,761,020	7%
South Central Bell	Public Service	1,631,430	3%
Dixie Electric	Public Service	1,061,110	2%
The Bluffs	Public Service	736,237	1%
Cajun Electric	Public Service	708,860	1%
Transcontinental	Public Service	487,870	1%
Colonial Pipeline	Public Service	277,190	1%
Total		<u>\$14,375,687</u>	<u>27%</u>

NOTE #3: CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1995	\$ 170,162
Additions	1,650
Deductions	0
Balance, December 31, 1995	<u>\$ 171,812</u>

NOTE #4: PENSION PLAN

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

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

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

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

Plan member are required by state statute to contribute 7.0 percent of their annual covered salary and the West Feliciana Parish Assessor is required to contribute at an actuarially determined rate. The Current rate is 6.0 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the West Feliciana Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Feliciana Parish Assessor's contributions to the System for the years ending December 31, 1995, and 1994 were \$5,973, and \$5,622, respectively, equal to the required contributions for each year.

The West Feliciana Parish Assessor does not guarantee the

WEST FELICIANA PARISH ASSESSOR
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

benefits granted by the System.

NOTE #5: POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The West Feliciana Parish Assessor does not provide continuing health care benefits for its retired employees.

NOTE #6: EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

NOTE #7: LITIGATION AND CLAIMS

There is no litigation pending against the Assessor's office at December 31, 1995.

NOTE #8: FUND BALANCE (RESTATED)

An understatement of previously reported assets and liabilities were discovered during the current year. Restatement of these amounts resulted in an increase of previously reported net excess of revenue over expenditures for 1994 amounting to \$141,089. The fund balance at the beginning of the year has been restated for the effect of correcting the understatement.

Fund balance, December 31, 1994	\$ 159,855
Understatement of payroll tax liabilities	(957)
Understatement of revenue receivable	
Ad Valorem taxes	127,026
State revenue sharing	<u>15,020</u>
Fund balance, restated, December 31, 1994	<u>\$ 300,944</u>

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7732 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70806
TELEPHONE: 504/928-4865 FAX: 504/928-4866

May 6, 1996

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable W. D. Spillman
West Feliciana Parish Assessor
St. Francisville, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of West Feliciana Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about West Feliciana Parish Assessor's compliance with certain laws and regulations during and for the year ended December 31, 1995, 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, I 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS-38:2211-2251 (the public bid law).

There were no expenditures in excess of the above amounts.

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

Management provided me with the required list, including the noted information.

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

Management provided me 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).

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

Management provided me with a copy of the original budget and amendments.

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

The Assessor's office is not required to maintain minutes.

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%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

- a. Trace payments to supporting documentation as to proper amount and payee:

I 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:

All 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 documentation supporting each of the six selected disbursements indicated approvals from the proper party.

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).

There are no public meetings held by the West Feliciana Parish Assessor.

Debt

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

I inspected copies of all bank deposit slips 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, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. The Assessor's office is not required to maintain minutes.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the West Feliciana Parish Assessor's office, 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.

