



RECEIVED
LEGISLATIVE AUDITOR
200 JUN -7 PM 1:30

SENATE
STATE OF LOUISIANA
FINANCIAL REPORT

June 30, 1999

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 Station Receipt office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date: 1-19-2000



SENATE, STATE OF LOUISIANA

Table of Contents

June 28, 1999

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS		1
FINANCIAL STATEMENTS		
Combined Balance Sheet - Fund Type and Account Groups	<i>Statement A</i>	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - General Fund	<i>Statement B</i>	4
Statement of Revenues, Expenditures and Encumbrances and Changes in Fund Balance - Budget (Legal Basis) and Actual - General Fund	<i>Statement C</i>	5
Notes to Financial Statements		6
SUPPLEMENTARY INFORMATION		
Schedule of Senator's Per Diem	<i>Schedule 1</i>	16
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS		17
INDEPENDENT AUDITOR'S COMMENTS ON RESOLUTION OF PRIOR AUDIT FINDINGS		19

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding Year 2000 disclosures, the financial statements referred to above present fairly, in all material respects, the financial position of the Senate, State of Louisiana, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 27, 1999, on our consideration of the Senate, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule on page 16 is presented for the purpose of additional analysis and is not a required part of the financial statements of the Senate, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

PROWSE, SALTER, HARPER & ALFORD, L.L.C.

Prowse, Salter, Harper & Alford, L.L.C.

September 27, 1999

SENATE, STATE OF LOUISIANA

Combined Balance Sheet - Fund Type and Account Groups

June 30, 1999

ASSETS AND OTHER DEBIT	Governmental Fund Type General	Account Groups		Total (Memorandum Only)
		General Fixed Assets	General Long-Term Obligation	
Cash in bank	\$ 103,387	\$ -	\$ -	\$ 103,387
Cash, restricted agency accounts	13,588	-	-	13,588
Unwarranted appropriations	706,080	-	-	706,080
Due from other legislative agencies	408,529	-	-	408,528
Accounts receivable	30,418	-	-	30,418
Furniture, fixtures and equipment	-	3,479,820	-	3,479,820
Other debit - Amount to be provided for retirement of general long-term obligations	-	-	906,195	906,195
Total Assets and Other Debit	\$ 1,321,942	\$ 3,479,820	\$ 906,195	\$ 5,707,957
LIABILITIES, FUND EQUITY AND OTHER CREDIT				
Liabilities				
Notes payable	\$ -	\$ -	\$ 191,685	\$ 191,685
Accounts payable	127,428	-	-	127,428
Accrued salaries and related benefits	285,311	-	-	285,311
Due to restricted agency accounts	13,588	-	-	13,588
Compensated absences	-	-	704,512	704,512
Total liabilities	526,327	-	896,195	1,422,522
Fund Equity and Other Credit				
Investment in general fixed assets	-	3,479,820	-	3,479,820
Fund balance				
Unaccrued - undesignated	792,605	-	-	792,605
Total Fund equity and other credit	792,605	3,479,820	-	4,272,425
Total Liabilities, Fund Equity and Other Credit	\$ 1,321,942	\$ 3,479,820	\$ 906,195	\$ 5,707,957

SENATE, STATE OF LOUISIANA*Statement of Revenues, Expenditures and Changes in Fund Balances**Governmental Fund Type - General Fund**Year Ended June 30, 1999*

Revenue	
State appropriations	\$ 10,708,511
Interest	11,571
Other	71,326
Total Revenue	10,791,408
Expenditures	
Personal services	1,783,158
Travel	187,294
Operating services	1,986,883
Supplies	132,893
Professional services	30,165
Telephone	187,797
Printing	132,158
Interest	15,268
Principal payments	136,184
Capital outlay	121,592
Total Expenditures	11,951,018
(Deficiency) of Revenues Over Expenditures	(1,161,152)
Other Financing Sources (Uses)	
Interagency transfer in	1,189,886
Interagency transfer out	(35,532)
(Deficiency) of Revenues and Other Financing Sources Over Expenditures And Other Financing (Uses)	(6,918)
Fund Balance	
Beginning	799,425
Ending	\$ 791,685

SENATE, STATE OF LOUISIANA

*Statement of Revenues, Expenditures and Encumbrances, and
Changes in Fund Balance*

Year Ended June 30, 1999

Budget (Legal Basis) and Actual - General Fund

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue			
State appropriations	\$18,708,811	\$18,708,811	\$ -
Interest income	-	11,371	11,371
Other	-	91,386	91,386
Reappropriated fund balance ⁽¹⁾	1,118,687	1,118,687	-
Total revenues	<u>19,827,498</u>	<u>19,929,955</u>	<u>82,797</u>
Expenditures and Encumbrances			
Personnel	1,834,845	1,879,827	(44,984)
Interest	9,174,868	8,184,712	979,984
Interest	-	13,260	(13,260)
Principal payments	-	136,184	(136,184)
Total expenditures and encumbrances	<u>10,708,811</u>	<u>11,209,983</u>	<u>(5,174,782)</u>
Excess of Revenues Over Expenditures and Encumbrances	<u>1,118,687</u>	<u>28,641</u>	<u>(1,092,948)</u>
Other Financing Sources (Uses)			
Interagency transfers in	-	1,189,586	1,189,586
Interagency transfers out	-	(18,521)	(18,521)
Excess of Revenues and Other Financing Sources Over Expenditures and Encumbrances and Other Financing (Uses)	<u>1,118,687</u>	<u>1,180,906</u>	<u>62,129</u>
Fund Balance			
Beginning	1,118,687	-	(1,118,687)
Less reappropriated fund balance ⁽²⁾	(1,118,687)	-	1,118,687
Ending	<u>\$ 1,118,687</u>	<u>1,180,906</u>	<u>\$ 62,129</u>
Adjustments to generally accepted accounting principles			
Accrued payroll not budgeted in current year		(388,501)	
Ending (GAAP basis)		<u>\$ 792,405</u>	

(1) Budget includes reappropriated fund balance attributable from prior years to account deficiencies of the current year. This amount is a movement of the account period but is preventative revenue only for the budgetary reporting purposes. Beginning budgetary deficiencies have been reduced by the revenue so within the budgetary ending fund balance reported.

SENATE, STATE OF LOUISIANA

Notes to Financial Statements

June 30, 1999

I. Summary of Significant Accounting Policies

The Louisiana State Senate is a part of the legislative branch of government created under Article III of the 1974 Louisiana Constitution.

Governmental accounting principles and practices are promulgated and established by the Governmental Accounting Standards Board (GASB). The GASB has issued a *Codification of Government Accounting and Financial Reporting Standards*. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such pronouncements.

The following is a summary of the more significant accounting policies.

Financial Reporting Entity. Application of Section 2100 of the GASB Codification defines the governmental reporting entity (in relation to the Senate, State of Louisiana) to be the State of Louisiana. The accompanying financial statements of the Senate contain sub-account information of the General Fund and account groups of the State of Louisiana. Annually, the State of Louisiana issues financial statements, which include the activity contained in the accompanying financial statements.

Fund Accounting. The Senate, State of Louisiana, uses fund accounting (separate set of self-balancing accounts) to reflect the sources and uses of available resources and the budgetary restrictions placed on those funds by the Louisiana Legislature. The fund and account groups presented in the accompanying financial statements, and as described below, comprise the General Fund and account groups of the Senate, State of Louisiana.

Governmental Fund Type.

General Fund. The General Fund is used to account for all of the Senate, State of Louisiana's general activities, including the acquisition of general fixed assets and the servicing of general long-term debt. It is used to account for all activities of the Senate.

Account Groups. The account groups are a reporting device designed to provide accountability for certain long-term assets and liabilities that are not recorded in the funds because they do not directly affect net expendable, available financial resources.

Basis of Accounting. Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

SENATE, STATE OF LOUISIANA*Note to Financial Statements, Continued**June 30, 1999*

Accounting. The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. The revenues susceptible to accrual are state appropriations and interest revenue.

The unexpended appropriation and appropriation authorized and collected during the year are summarized as follows:

	Total Appropriation Authorized	Unexpended Appropriation as of June 30, 1998	Appropriation Authorized for the year ended June 30, 1999	Funds Collected in the year ended June 30, 1999	Unexpended Appropriation as of June 30, 1999
Art. 1433, 1991 R.S. \$ 8,794,409	\$ 8,794,409	\$ 1,174,080	\$ -	\$ 1,174,080	\$ -
Art. 9, 1998 R.S. \$10,611,011	\$10,611,011	-	10,611,011	9,895,011	716,000
Art. 54, 1998 R.S. \$ 97,500	\$ 97,500	-	97,500	97,500	-
		<u>\$ 1,174,080</u>	<u>\$10,708,511</u>	<u>\$11,166,511</u>	<u>\$ 716,000</u>

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

Statement C is not intended to reflect operations of the Senate, State of Louisiana, in accordance with generally accepted accounting principles in that:

1. Re-appropriated funds from prior years are recognized as revenues in the current year;
2. Salaries and related benefits are recognized when paid unless specific authorization is provided in the annual legislative appropriation; and
3. Encumbrances are recorded as an expenditure when purchase orders are issued.

The statement is intended to compare the annual budget, which is not prepared in accordance with generally accepted accounting principles with comparable expenditures for the period.

Fixed Assets. The accompanying statements reflect furniture, fixtures and equipment used by the Senate, State of Louisiana, and funded by the legislative appropriation, in daily operations. These assets are recorded at cost in the General Fixed Asset Account Group. Fixed assets are not depreciated.

The accompanying statements do not include the value of land and buildings provided without cost to the Senate, by the State of Louisiana. These assets are recorded with the annual financial statements of the State of Louisiana.

SENATE, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

Budgetary Process. The Senate, State of Louisiana is required to submit to the members of the Senate an estimate of the financial requirements for the ensuing fiscal year. The General Fund appropriation is enacted into law by the Legislature and sent to the Governor for his signature. The Senate, State of Louisiana is authorized to transfer budget amounts between accounts in the General Fund. Revisions that alter total appropriations must be approved by the Legislature. The level of budgetary responsibility is by total appropriation. All annual appropriations lapse at fiscal year end, and require that any amounts not expended or encumbered at the close of the fiscal year be returned to the State General Fund unless otherwise reappropriated by subsequent legislative action. Current appropriation legislation authorizes such reappropriation of prior year funds.

The budget for the General Fund is prepared on the budgetary (legal) basis of accounting. In compliance with budgetary authorization, the Senate, State of Louisiana includes the prior year's fund balance represented by appropriated net assets remaining in the fund as budgeted revenues in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue because it represents prior period's excess of revenues over expenditures.

Encumbrances. Encumbrances are recorded when purchase orders, contracts, and other commitments for expenditure of money are recorded but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated. Encumbrances are an allowable charge against the current year appropriation.

Leave Benefits. Accumulated unpaid annual, sick, and compensatory leave is reported in the General Long-Term Obligation Account Group within the accompanying financial statements. The Senate, State of Louisiana's employees accrue unlimited amounts of annual and sick leave at varying rates as established by the Senate's personnel manual. Upon resignation or retirement, annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave are credited as earned service in computing retirement benefits.

Furthermore, employees earn compensatory leave for hours worked in excess of 40 hours per workweek. The compensatory leave may be used similarly to annual or sick leave. At June 30, 1999, annual leave of up to 300 hours, for which employees could be paid upon resignation or retirement, and compensatory leave, computed in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards* Section GSO 105, total \$714,512.

SENATE, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

The following are the changes in general compensated absences (long-term obligations) during the year.

Balance July 1, 1998	Net Change	Balance June 30, 1999
\$ 549,091	\$ 164,520	\$ 714,312

Retirement Benefits. The Senate, State of Louisiana, provides certain health care and life insurance benefits for retired employees. Substantially all of the Senate's employees may become eligible for these benefits if they reach normal retirement age while working for the Senate. These benefits for retirees and similar benefits for active employees are provided through the State's Group Benefits Program whose monthly premiums are paid jointly by the employee and the Senate. The Senate recognizes the cost of providing these benefits as an expenditure in the year paid. For the year ended June 30, 1999, these costs totaled \$111,750, which covered 39 retired employees, funded through the legislative appropriation. Retirees pay 1/2 of the cost of their benefits.

Foot Column on Balance Sheet. The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Agency Accounts. Agency accounts are custodial in nature and are used to account for assets held by the Senate in an agency capacity and are reflected in the accompanying financial statements as an asset "cash, restricted agency accounts" and a corresponding liability "Due to restricted agency accounts". Management has included the accounts in the financial statements to more accurately reflect Senate responsibilities. These funds are managed by Senate personnel, but are restricted to the use by the following commission:

Louisiana Advisory Commission on Intergovernmental Relations. This account was formed by an initial investment from the Louisiana Municipal Association of \$1,000 in February, 1990.

SENATE, STATE OF LOUISIANA

*Notes to Financial Statements, Continued**June 30, 1999*

The activities in the restricted agency accounts for the year ended June 30, 1999, can be summarized as follows:

	Balance July 1, 1998	Additions Interest Income	Reductions Transfer to State Treasurer	Balance June 30, 1999
Louisiana Advisory Commission of Intergovernmental Relations	\$ 13,595	\$ -	\$ -	\$ 13,595

3. Retirement System

Plan Description. Substantially, all employees and members of the Senate participate in the Louisiana State Employees' Retirement System (LASERS) or the Teachers' Retirement System of Louisiana (TRS), both of which are cost sharing, multiple-employer defined benefit pension plans administered by a separate Board of Trustees. The plans provide retirement, disability, and by state statute. Benefits are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS and TRS issue publicly available financial reports that include financial statements and required supplementary information. The reports may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-0213, or by calling (225) 922-9600, or by writing to Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana, 70804-9123, or by calling (225) 925-6444.

Funding Policy. Plan members of the Senate are required by state statute to contribute 7.5%, 8%, 9.5% or 11% of their annual covered salary to LASERS and TRS, respectively and the Senate (as their employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.4% and 16.58% of annual covered payroll for LASERS and TRS, respectively. The contribution requirements of plan members and the employer are established by, and amended by, state law. As required by state law, 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 employer contribution is funded by the State of Louisiana through the annual legislative appropriation. The Senate's employer contributions to LASERS and TRS for the years ending June 30, 1999, 1998, and 1997, which were equal to the required contributions for each year, were as follows:

Year	LASERS	TRS	Total
1999	\$ 643,328	\$ 16,302	\$ 659,630
1998	670,158	13,817	683,975
1997	650,110	17,218	667,328

SENATE, STATE OF LOUISIANA*Notes to Financial Statements, Continued**June 30, 1999***3. Cash in Bank**

Under State law, the Senate, State of Louisiana, may deposit funds in an approved bank located in the State selected and designated by the presiding officer of the Senate. These public deposits must be secured 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 bank. These pledged securities are held in the name of the pledging fiscal agent bank (Category 3) in a holding or custodial bank. The bank deposits at June 30, 1999, are secured as follows:

	<u>Carrying Balance</u>	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Pledged Collateral</u>
Cash in Bank	\$ 181,387	\$ 590,519	\$ 280,808	\$ 1,051,808
Cash, restricted agency accounts	11,928	11,928	180,808	-
Total	<u>\$ 193,315</u>	<u>\$ 602,447</u>	<u>\$ 461,616</u>	<u>\$ 1,051,808</u>

4. Furniture, Fixtures, and Equipment

The following summarizes transactions during the year:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Movable property	\$ 3,678,231	\$ 308,568	\$ 402,086	\$ 3,419,629

5. Litigation, Claims, and Similar Contingencies

Losses arising from litigation, claims, and similar contingencies are considered state liabilities and are paid by special appropriations made by the Louisiana Legislature. Any applicable litigation, claims, and similar contingencies are not recognized in the accompanying financial statements.

At June 30, 1999, the Senate was involved in various lawsuits relating to its functions as the Senate, State of Louisiana. In the opinion of legal counsel, resolution of the litigation would not result in substantial liability to the Senate, State of Louisiana and, accordingly, is not recorded in the accompanying financial statements.

SENATE, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

6. Professional Services

Professional services, reported on Statement B, include the following professional fees:

Peet Architects (architectural)	1	4,189
Stephen Lenoir (architectural)		5,040
Jacqueline Boudiers (computer services)		5,188
Benefit America (employee benefits)		2,238
Asaf, Szymanski, Touzin (engineering)		12,091
Phelps Dunbar (legal services)		934
Taylor, Harris, Beska (legal services)		568
Total		<u>\$ 30,338</u>

7. Deferred Compensation Plan

The State of Louisiana offers its employees a deferred compensation plan created in accordance with Internal Revenue Code §457. The plan, available to all State employees, permits them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent insurer. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

SENATE, STATE OF LOUISIANA

Notes to Financial Statements, Continued

June 30, 1999

8. Interagency Transfers

Amounts paid to other governmental units for the year ended June 30, 1999, consist of payments to the House of Representatives for personal expenses in the amount of \$23,762 and payments for fixed assets totaling \$11,770.

Amounts received from other governmental units for the year ended June 30, 1999, consist of the following:

	Capital Complex Improvements	Capital Outlay	Personal Services	Document Services	Total
House of Representatives	\$ -	\$ 544	\$ -	\$ -	\$ 544
Legislative Budgetary Control Council	1,068,875	73,899	15,587	30,906	1,189,267
	<u>\$1,068,875</u>	<u>\$ 74,443</u>	<u>\$15,587</u>	<u>\$ 30,906</u>	<u>\$1,189,811</u>

9. Long Term Debt

Long term debt consisted of the following at June 30, 1999:

Note payable to the State of Louisiana, Division of Administration, payable in 36 monthly installments of \$5,359 including interest at 5.25%, final payment due in July, 2000, collateralized by computer equipment.	\$ 67,541
Note payable to the State of Louisiana, Division of Administration, payable in 36 monthly installments of \$708 including interest at 4.27%, final payment due in February, 2001, collateralized by computer equipment.	13,648
Note payable to the State of Louisiana, Division of Administration, payable in 36 monthly installments of \$6,390 including interest at 4.89%, final payment due in December, 2000, collateralized by computer equipment.	118,454
	<u>\$ 199,643</u>

SENATE, STATE OF LOUISIANA

*Notes to Financial Statements, Continued**June 30, 1999*

Maturities of long term debt over the next five years are as follows:

<u>Fiscal year ending June 30,</u>	
2000	\$ 143,084
2001	<u>48,509</u>
	<u>\$ 191,593</u>

Changes in long term debt for the year ended June 30, 1999 are as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 1999</u>
Long term debt	<u>\$ 127,787</u>	<u>\$ -</u>	<u>\$ 138,180</u>	<u>\$ 199,683</u>

10. Other Costs

The State of Louisiana, through other appropriations, provides office space, utilities, and janitorial services for the operations in the State Capitol, all of which are not included in the accompanying financial statements.

11. Year 2000 Issues

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

The Louisiana Legislative Computer Center has completed inventory, repair, and testing of all critical computer systems (hardware and software). These systems include all client computers (desktops and laptops), all server computers, all network equipment, and all commonly used customer and third-party software. Other than two remaining issues with the drafting and document management systems (which will be resolved and installed by December 15, 1999), the Legislature's computing environment is deemed compliant by Louisiana Division of Administration published standards.

Because of the unprecedented nature of the year 2000 issue, its effects and success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Senate, State of Louisiana is or will be year 2000 ready, that the Senate's remediation efforts will be successful in whole or in part, or that parties with whom the office does business will be year 2000 ready.

SENATE, STATE OF LOUISIANA

Supplementary Information

June 18, 1999

SENATE, STATE OF LOUISIANA

Year Ended June 30, 1999

Schedule of Senators' Per Diem

Senator	Total	Regular Session		Interim Session		Salary and Expenses Allowance
		Per Diem		Per Diem		
		Days	Amount	Days	Amount	
Agnew, Dennis	\$ 10,061	-	-	31	3,111	11,172
Bayou, Dora	10,099	45	2,245	30	2,994	13,094
Barham, Robert J.	10,635	45	2,273	30	2,500	15,408
Beau, Bob	10,717	45	2,243	37	3,683	16,643
Beauch, Mike	10,715	45	2,273	8	580	13,568
Beauchamp, Lambert	10,341	45	2,243	-	-	12,584
Byrd, James David	10,413	45	2,245	24	2,260	14,918
Campbell, Foster	11,504	45	2,280	5	489	14,273
Carson, Tommy	13,488	45	2,370	3	315	16,173
Case, Ben	11,448	45	2,280	1	84	13,812
Carroll, Donald	14,385	45	2,280	4	408	17,073
Cardone, Jay	14,385	45	2,311	29	2,925	17,265
Case, Lynn	10,645	45	2,243	8	880	13,768
Cyran, B. G.	10,621	45	2,245	28	2,876	15,742
Chilton, Noble	10,344	45	2,243	23	2,319	12,906
Evans, Randy	11,143	-	-	2	150	11,293
Forbes, Chris	11,059	45	2,240	18	1,890	13,189
Forbes, Wilson	11,044	45	2,245	29	2,909	14,208
Grimes, Thomas	15,138	45	2,280	41	4,095	19,513
Graham, Thomas	40,948	45	2,240	18	1,905	42,893
Hickel, John	10,911	45	2,243	19	1,887	12,841
Holmes, Francis	10,645	45	2,243	19	1,880	12,768
Hughes, Donald	10,340	45	2,245	22	2,178	12,588
Hull, Ken	10,059	45	2,245	18	2,094	12,358
Irwin, Pauline	11,048	45	2,245	13	1,283	12,576
Jackson, Jim	11,608	45	2,280	28	2,800	14,688
Jones, Charles	11,443	45	2,245	16	994	13,682
Joyce, J. Leona	11,628	45	2,270	4	410	14,308
Lambert, Louis	10,644	45	2,243	37	3,648	14,535
Landry, Ken	10,886	45	2,273	3	375	13,534
Larson, Arthur	10,769	45	2,271	7	520	13,559
Malone, Mike	10,288	45	2,270	1	70	10,628
Mathews, Michael	11,158	45	2,243	11	1,091	12,549
McNamee, Craig	14,858	45	2,345	18	2,060	17,263
Schultz, Tom	11,682	-	-	3	300	11,982
Sherr, Phil	11,077	45	2,245	24	2,490	13,567
Simmons, John	10,291	45	2,243	21	2,208	12,499
Smith, Mike	10,946	45	2,245	16	1,608	12,759
Tarver, Gregory	10,433	45	2,243	34	3,388	13,821
Thompson, Gerald	10,945	45	2,245	-	-	13,190
Thomas, Jerry	10,640	45	2,243	16	1,608	12,456
Urb, Chris	10,640	45	2,243	16	1,608	12,456
	<u>\$ 1,263,884</u>		<u>\$ 298,330</u>		<u>\$ 77,488</u>	<u>\$ 1,561,714</u>

amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Senate's management, the Louisiana Legislative Auditor and the Legislative Budgetary Control Council and is not intended to be and should not be used by anyone other than these specified parties.

PROYOST, SALTER, HARPER & ALFORD, L.L.C.

Proyost, Salter, Harper & Alford, L.L.C.
September 27, 1999

SENATE, STATE OF LOUISIANA

*Independent Auditor's Comments on Resolution of
Prior Audit Findings*

June 30, 1999

There were no prior year audit findings for which the Senate, State of Louisiana has not implemented the corrective actions recommended.