

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Sweet Potato Advertising
and Development Commission
Department of Agriculture and Forestry
State of Louisiana
Baton Rouge, Louisiana

December 10, 1997



Financial and Compliance Audit Division

*Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor*

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**LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Baton Rouge, Louisiana**

**General Purpose Financial Statements
and Independent Auditor's Reports
As of June 30, 1997, and for the Years
Ended June 30, 1997 and 1996
With Supplemental Information Schedule**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

December 16, 1997

**LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA**

General Purpose Financial Statements
and Legislative Auditor's Independent Reports
As of June 30, 1997, and for the Years
Ended June 30, 1997 and 1995
With Supplemental Information Schedule

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November 19, 1997

Independent Auditor's Report
on the Financial Statements

**LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited the accompanying general purpose financial statements of the Louisiana Sweet Potato Advertising and Development Commission, a component unit of the State of Louisiana, as of June 30, 1997, and for the years ended June 30, 1997 and 1996, as listed in the foregoing table of contents. These financial statements are the responsibility of the Louisiana Sweet Potato Advertising and Development Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accompanying general purpose financial statements reported to above present fairly, in all material respects, the financial position of the Louisiana Sweet Potato Advertising and Development Commission as of June 30, 1997, and the results of operations for the years ended June 30, 1997 and 1996, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 19, 1997, on our consideration of the Louisiana Sweet Potato Advertising and Development Commission's internal control over financial reporting and our tests of its compliance with certain laws and regulations.

LEGISLATIVE AUDITOR

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Audit Report, June 30, 1997

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Louisiana Sweet Potato Advertising and Development Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,



Daniel G. Kye, CPA, CFE
Legislative Auditor

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LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND - GENERAL FUND	GENERAL FUND ASSET ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents (note 3)	\$200,240		\$200,240
Receivables - assessments	18,761		18,761
Fixed assets (note 3)		\$1,228	\$1,228
TOTAL ASSETS	<u>\$219,001</u>	<u>\$1,228</u>	<u>\$220,229</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities - accounts payable	\$1,228	\$0.00	\$1,228
Equity and Other Credits:			
Investment in general fixed assets		\$1,228	\$1,228
Fund balance - unassigned - undesignated	\$217,773		\$217,773
Total Equity and Other Credits	<u>\$217,773</u>	<u>\$1,228</u>	<u>\$219,001</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$220,229</u>	<u>\$1,228</u>	<u>\$221,457</u>

The accompanying notes are an integral part of this statement.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP
Basis) and Actual
For the Year Ended June 30, 1997 and 1998

	1997		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Assessments	\$200,000	\$204,054	\$4,054
Other	4,200	4,194	(6)
Use of money and property - interest earnings	1,000	1,081	81
Total revenues	<u>205,200</u>	<u>219,329</u>	<u>14,129</u>
EXPENDITURES			
Economic development:			
Personal services and related benefits	14,738	20,428	(5,690)
Operating services	114,808	80,895	33,913
Materials and supplies	1,800	826	1,974
Travel and other charges	27,150	15,367	11,783
Professional services			
Capital outlay			
Intergovernmental	35,000	35,000	
Total expenditures	<u>194,596</u>	<u>159,116</u>	<u>35,480</u>
EXCESS OF REVENUES OVER EXPENDITURES	10,604	60,213	49,609
FUND BALANCE AT BEGINNING OF YEAR	197,237	224,242	None
FUND BALANCE AT END OF YEAR	\$308,041	\$305,365	\$30,676

The accompanying notes are an integral part of this statement.

1998		VARIANCE FAVORABLE (UNFAVORABLE)
BUDGET	ACTUAL	
\$171,000	\$260,507	\$79,504
	1,380	1,380
<u>171,000</u>	<u>259,127</u>	<u>\$78,124</u>
57,800	59,985	(2,185)
20,800	20,878	(28,078)
1,400	488	912
48,200	22,258	25,942
700	2,400	(2,400)
20,000	20,000	780
<u>171,000</u>	<u>171,004</u>	<u>(191)</u>
	80,483	80,483
<u>143,750</u>	<u>143,758</u>	<u>None</u>
<u>\$143,750</u>	<u>\$224,242</u>	<u>\$80,483</u>

**LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA**

Notes to the Financial Statements
As at June 30, 1997, and for the Years
Ended June 30, 1997 and 1996

INTRODUCTION

The Louisiana Sweet Potato Advertising and Development Commission is a component unit of the State of Louisiana created within the Louisiana Department of Agriculture and Forestry, as provided by Louisiana Revised Statute (R.S.) 5-453. The commission is created with its domicile in Baton Rouge, Louisiana, and is composed of 12 members, 11 of whom are appointed by the Commissioner of Agriculture and Forestry. The commissioner serves as an ex-officio member. The commission is responsible for expanding the market for and increasing the consumption of sweet potatoes by acquainting the general public with the health-giving qualities and the food value of sweet potatoes grown in Louisiana.

Operations of the commission are funded entirely with self-generated revenues from a fee levied at the rate of four cents per bushel (50 pounds) on all Louisiana sweet potatoes shipped to market or processing plants and on out-of-state sweet potatoes moved into Louisiana. As June 30, 1997, the commission no longer has employees. The commission's activities and accounting functions are now handled by the Office of Marketing and the Office of Management and Finance of the Louisiana Department of Agriculture and Forestry.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting principles and reporting standards.

B. REPORTING ENTITY

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of Louisiana. The commission is considered a component unit of the State of Louisiana because the state exercises oversight responsibility in that the Commissioner of Agriculture and Forestry appoints the commission members, revenues from assessments provide the largest percentage of total revenues, and public service is rendered within the state's boundaries. The accompanying financial statements present information only as to the transactions of the Louisiana Sweet Potato Advertising and Development Commission, a component unit of the State of Louisiana.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

C. FUND ACCOUNTING

The commission uses a fund (General Fund) 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 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.

The General Fund is classified as a governmental fund. The General Fund accounts for the commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition and construction of general fixed assets, and the servicing of general long-term debt. The General Fund is the general operating fund of the commission and accounts for all financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. 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 are generally included on the balance sheet. The operating statement of this 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

Assessments levied on the shipment of sweet potatoes and other miscellaneous revenues are recognized in the amounts earned, to the extent they are both measurable and collectible. Interest earned on investments is recorded when the investments have matured and the income is available.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA

Notes to the Financial Statements (Continued)

Expenditures

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

E. BUDGET PRACTICES

The commission adopts an annual budget that is submitted to the Department of Agriculture and Forestry. The commission adopted the budget for the 1995-96 fiscal year on June 15, 1995, and the budget for the 1996-97 fiscal year on June 12, 1996.

The budget is prepared and reported on the modified accrual basis of accounting. The budget was adopted on a functional basis, but has been converted to an object basis for statement purposes. The commission does not recognize or record encumbrances in its budgetary practices. Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements represent the first-oriented budget.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits, cash in state treasury, and a certificate of deposit. Under state law, the Louisiana Sweet Potato Advertising and Development Commission 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. Furthermore, the commission may invest in time certificates of deposit of state banks organized under the laws of the State of Louisiana, national banks having their principal offices in Louisiana, in savings accounts or shares of savings and loan associations and savings banks, and in share accounts and share certificate accounts of federally or state chartered credit unions.

**G. GENERAL FIXED ASSETS AND
LONG-TERM OBLIGATIONS**

General fixed assets are accounted for in the general fixed assets account group, rather than in the governmental fund. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

No general long-term obligations existed at June 30, 1997.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

H. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) 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.

2. CASH AND CASH EQUIVALENTS

At June 30, 1997, the commission has cash and cash equivalents (book balances) totaling \$293,246 as follows:

Interest-bearing demand deposits	\$12,862
Certificate of deposit	22,713
Cash in state treasury	<u>258,671</u>
Total	<u>\$293,246</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The stated value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the Louisiana Sweet Potato Advertising and Development Commission has \$28,578 in deposits (collected bank balances), excluding cash in state treasury, which are fully secured from risk by federal deposit insurance (GASB Category 1).

Cash balances held and controlled by the state treasurer are secured from risk by the state treasurer through separate custodial agreements, and the risk disclosures required by generally accepted accounting principles are included within the state's general purpose financial statements.

3. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets follow:

	Balance July 1, 1996			Balance June 30, 1996			Balance June 30, 1997		
		Additions	Deletions		Additions	Deletions		Additions	Deletions
Furniture and equipment	<u>\$5,850</u>	<u>None</u>	<u>None</u>	<u>\$5,458</u>	<u>None</u>	<u>None</u>	<u>\$5,508</u>	<u>None</u>	<u>\$5,508</u>

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Notes to the Financial Statements (Continued)

The commission has complied with R.S. 38:321-332, the movable property statutes of the State of Louisiana.

4. PENSION PLAN

The former employees of the commission was a member of the Louisiana State Employees Retirement System (System), a cost sharing, multiple-employer public employee retirement system. The System is a statewide public retirement system, which is organized for the purpose of providing retirement and other benefits for employees of the state and its various departments and agencies and their beneficiaries, and is administered and controlled by a separate board of trustees. Contributors of participating state agencies are pooled within the System to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All full-time commission employees are eligible to participate in the System. Benefits vest with 10 years of service. Vested employees may retire at (a) any age with 30 years of service, (b) age 55 with 25 years of service, or (c) age 60 with 10 years of service. 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 State Employees Retirement System, Post Office Box 44270, Baton Rouge, Louisiana 70804, or by calling (504) 922-0600.

Covered employees are required by state statute to contribute 7.5 percent of gross salary and the commission is required to contribute at an actuarially determined rate. The current rate is 12.4 percent of annual covered payroll. The contribution requirements of plan members and the commission are established and may be amended by state statute. As provided by R.S. 11:152, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation from the prior fiscal year. The commission's contributions to the System for the years ended June 30, 1997, 1996, and 1995, were \$182, \$1,879, and \$1,782, respectively, equal to the required contributions for each year.

**5. POSTRETIREMENT HEALTH CARE
AND LIFE INSURANCE BENEFITS**

The commission provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the commission's employees become eligible for these benefits if they reach normal retirement age while working for the commission. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the commission. The commission recognizes the cost of providing these benefits (commission's portion of

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA

Notes to the Financial Statements (Continued)

premiums) as an expenditure when paid during the year, which was \$4,529 and \$1,186 for the years ended June 30, 1997 and 1996, respectively.

6. CHANGES IN LONG-TERM
OBLIGATIONS

General long-term obligations consist entirely of compensated absences. The following is a summary of the long-term obligation transactions for the two years ended June 30, 1997:

Long-term obligations payable at July 1, 1996	\$0,000
Additions	<u>467</u>
Long-term obligations payable at June 30, 1996	7,392
Deletions	<u>(7,392)</u>
Long-term obligations payable at June 30, 1997	<u>NONE</u>

7. LITIGATION AND CLAIMS

There is no litigation pending against the commission at June 30, 1997.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
For the Years Ended June 30, 1987 and 1988

SCHEDULE OF PER DIEM PAID COMMISSION MEMBERS

The per diem paid commission members is presented on Schedule 1, as required by House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

Per diem payments are authorized by Louisiana Revised Statute 3:453(C) and are included in the personal services expenditures of the General Fund. Board members are paid \$15 per day for each day spent in actual attendance at meetings of the commission or at meetings of duly appointed committees or subcommittees.

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA

Schedule of Per Diem Paid Commission Members
For the Years Ended June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Bill Brunel	\$80	
Gordon Brown	75	\$60
Lamar Bush	45	60
J. Alton Case	80	60
Edward L. Daniel		75
John P. Fields	80	75
Wayne Garber	90	
Holls Horton	45	60
Goldie McCleskey	45	
Ray Pomeroy	45	60
Harold Quebedeaux		75
Robert L. Ray	75	60
Kelly Stanford	45	75
Dudley Stelly	60	60
H. P. Thomas		75
Kenneth Trammell	60	
E. M. Warshaw		75
	<u>————</u>	<u>————</u>
Total	<u>\$765</u>	<u>\$670</u>

**OTHER REPORT REQUIRED BY
GOVERNMENT AGENTING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal controls as required by Government Auditing Standards, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses in internal controls or compliance matters that would be material to the presented financial statements.



HAROLD E. EYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

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November 19, 1997

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of the Financial Statements
Performed in Accordance With Government Auditing Standards

**LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited the general purpose financial statements of the Louisiana Sweet Potato Advertising and Development Commission, a component unit of the State of Louisiana, as of June 30, 1997, and for the years ended June 30, 1997 and 1996, and have issued our report thereon dated November 19, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana Sweet Potato Advertising and Development Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana Sweet Potato Advertising and Development Commission's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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.

Legislative Auditor

LOUISIANA SWEET POTATO ADVERTISING
AND DEVELOPMENT COMMISSION
DEPARTMENT OF AGRICULTURE AND FORESTRY
STATE OF LOUISIANA

Compliance and Internal Control Report

November 19, 1997

Page 2

This report is intended for the information and use of the commission and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



David G. Kyle, CPA, CFE
Legislative Auditor

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