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JEFFERSON PARISH ASSESSOR  
GREYS, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 24 1988

Ericksen, Krentel, Canton & LaPorte, L.L.P.  
REGISTERED PUBLIC ACCOUNTANTS & CONSULTANTS  
4027 Canal Street      New Orleans, Louisiana 70119-2998

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# Ericksen, Krentel, Canton & LaPorte, L.L.P.

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## INDEPENDENT AUDITORS' REPORT

Honorable Lawrence E. Chehardy  
Jefferson Parish Assessor  
Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the Jefferson Parish Assessor as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Jefferson Parish Assessor's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Parish Assessor as of December 31, 1997, 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 April 3, 1998 on our consideration of the Jefferson Parish Assessor's internal control structure and a report dated April 3, 1998 on its compliance with laws and regulations.

April 3, 1998

*Ericksen, Krentel, Canton & LaPorte, L.L.P.*  
Certified Public Accountants

**JEFFERSON PARISH ASSessor**  
**GRYNSA, LOUISIANA**  
**COMBINED BALANCE SHEET -**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1997**

	Governmental Fund Type - General Fund (Salary)	Account Group - General Fixed Assets	Total Memorandum Only
<b><u>ASSETS:</u></b>			
Cash	\$ 15,054	\$ -	\$ 15,054
Investments	1,501,118	-	1,501,118
Appropriation receivable	2,180,250	-	2,180,250
Other receivables	10,891	-	10,891
Office equipment	-	559,171	559,171
Total assets	<u>\$ 3,786,953</u>	<u>\$ 559,171</u>	<u>\$ 4,346,124</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>LIABILITIES:</u></b>			
Advances payable	\$ 2,184,200	\$ -	\$ 2,184,200
Accounts payable	8,922	-	8,922
Accrued payroll	47,284	-	47,284
Accrued annual leave	92,187	-	92,187
Total liabilities	<u>2,312,593</u>	<u>-</u>	<u>2,312,593</u>
<b><u>FUND EQUITY:</u></b>			
Investment in general fixed assets	-	559,171	559,171
Fund balance - unreserved - undesignated	1,394,360	-	1,394,360
Total fund equity	<u>1,394,360</u>	<u>559,171</u>	<u>1,953,531</u>
Total liabilities and fund equity	<u>\$ 3,706,953</u>	<u>\$ 559,171</u>	<u>\$ 4,266,124</u>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**JEFFERSON PARISH ASSessor**  
**MOORE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)**  
**FOR THE YEAR ENDED DECEMBER 31, 1993**

**REVENUES:**

Intergovernmental revenues - compensation	\$ 2,180,250
from taxing bodies	70,874
Interest earned on investments	<u>2,250,324</u>
<b>Total revenues</b>	<b><u>2,250,324</u></b>

**EXPENDITURES:**

Salaries:	
Assessor	98,558
Deputies and others	1,298,147
Auto gas and oil	4,888
Auto expenses	5,848
Assessor's expense allowance	8,025
Compensated absences	16,883
Books and subscriptions	6,480
Data processing supplies	7,391
Data processing program expenses	77,869
Employee benefits	74,713
Equipment rental	1,713
Insurance - general	14,862
Insurance - group	163,401
Office supplies and printing	17,852
Office expenses	21,747
Payroll taxes	11,009
Postage	45,953
Professional education	3,045
Professional fees	4,053
Repairs and maintenance	7,008
Telephone	9,722
Travel and lodging	1,994
Account group activities:	
Equipment purchases	<u>42,836</u>
<b>Total expenditures</b>	<b><u>1,903,883</u></b>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<b><u>347,372</u></b>
Fund balance at beginning of year	<u>1,047,605</u>
Fund balance at end of year	<b><u>\$ 1,324,388</u></b>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**JEFFERSON PARISH ASSessor**  
**TERMINA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental revenues -			
compensation from taxing bodies	\$ 3,344,288	\$ 3,180,350	\$ 163,938
Interest earned on investments	28,788	70,078	41,290
<b>Total revenues</b>	<u>3,373,076</u>	<u>3,250,428</u>	<u>122,648</u>
<b>EXPENDITURES:</b>			
Salaries			
Assessor	80,288	80,559	(271)
Deputies and others	1,282,850	1,298,187	(15,337)
Auto gas and oil	-	4,800	(4,800)
Auto expenses	18,500	8,848	9,652
Assessor's expense allowance	8,825	8,825	-
Compensated absences	-	(8,000)	8,000
Dees and subscriptions	7,500	6,480	1,020
Data processing supplies	8,800	7,591	(1,209)
Data processing program expense	100,118	77,859	22,259
Employee benefits	70,800	74,713	(3,913)
Equipment rental	3,000	3,713	(713)
Insurance - general	15,000	14,792	208
Insurance - group	160,910	163,881	(2,971)
Office supplies and printing	18,000	17,882	118
Office expenses	20,000	22,747	(2,747)
Payroll taxes	5,800	12,882	(7,082)
Postage	40,000	48,953	(8,953)
Professional education	-	3,845	(3,845)
Professional fees	1,800	4,882	(3,082)
Repairs and maintenance	4,100	7,888	(3,788)
Telephone	2,000	8,722	(6,722)
Travel and lodging	1,000	2,888	(1,888)
Reappraisal	8,500	-	8,500
Recent group activity:			
Equipment purchases	78,000	82,828	(4,828)
<b>Total expenditures</b>	<u>3,448,088</u>	<u>3,203,032</u>	<u>245,056</u>
<b>EXCESS OF REVENUES OVER</b>			
<b>EXPENDITURES</b>	<u>324,834</u>	<u>347,396</u>	<u>22,562</u>
Fund balance at beginning of year	<u>3,047,500</u>	<u>3,047,500</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 3,272,334</u>	<u>\$ 3,294,896</u>	<u>\$ 22,562</u>

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**JEFFERSON PARISH ASSESSOR**  
**GRETNA, LOUISIANA**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1987**

**113 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessors are elected by the voters of each parish, Orleans Parish excepted, and serve terms of four years. The Assessors assess property, prepare tax rolls, and submit the rolls to the Louisiana Tax Commission as prescribed by law.

**Reporting Entity**

The Jefferson Parish Assessor (Assessor) receives funding from local government sources and must comply with the concomitant requirements of these funding source entities. However, the Assessor is a "primary government" as defined in GASB pronouncements, since the Assessor has the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Assessor has no component units.

The accounting and reporting policies of the Assessor conform to generally accepted accounting principles as applicable to governmental units.

**GA) FUND ACCOUNTING**

The accounts of the Assessor are organized on the basis of a fund and an account group, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund, as provided by Louisiana Revised Statute 47:1986, is the principal fund of the Assessor and is used to account for the operations of the Assessor's office. Compensation received from the various taxing bodies, prescribed by statute in Louisiana Revised Statutes 47:1907-1986, is accounted for in this fund. General operating expenditures are paid from this fund.

**4B) FIXED ASSETS AND LONG-TERM LIABILITIES**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost. All fixed assets of the Assessor are valued at historical cost.

JEFFERSON PARISH ASSESSOR  
CRETEA, LOUISIANA

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(B) FIXED ASSETS AND LONG-TERM LIABILITIES (CONTINUED)

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.

There are no long-term liabilities at December 31, 1997.

(C) BAIS 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.

The Assessor's records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures.

Revenues

The Assessor's revenue is derived from ad valorem taxes assessed on a calendar year basis. The ad valorem taxes assessed are due on November 15th of the calendar year in which the taxes are assessed and are paid to the Jefferson Parish Sheriff's office. As required by Louisiana Revised Statute 47:1308, the Assessor earns a percentage of the taxes assessed. In order to fund current year operations, the Assessor is advanced funds on a monthly basis by the Jefferson Parish Council and the Jefferson Parish School Board. In January of the subsequent year, the Jefferson Parish Sheriff's Office remits the amount due to the Assessor. The Assessor then repays the advances to the Council and School Board. As of December 31, 1997, appropriations receivable was \$2,140,380 and the advances payable was \$2,144,308.

Interest earned on investments is recorded when earned.

Expenditures

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



JEFFERSON PARISH ASSESSOR  
GREYNA, LOUISIANA

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

000 BUDGETARY ACCOUNTING

Annually, the Assessor adopts a budget for the General Fund on a modified accrual basis of accounting. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Budgetary integration is used as a management control device.

Once a budget is approved it can be amended. Such amendments are made before the fact, are reflected in the official minutes of the office, and are not made after fiscal year end. The budget of the Assessor was amended during 1997.

Each budget is prepared and controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Assessor. All budget appropriations lapse at year end.

100 VACATION AND SICK LEAVE

Employees accrue vacation leave at the rate of 13 to 22 1/2 days per year, according to the years of service with the Assessor. A maximum of 90 days of vacation leave can be accumulated. Upon termination or retirement, employees can receive payment for a maximum of ten days of unused accumulated vacation leave. Sick leave is accrued at the rate of 14 1/4 days per year for all employees. Upon termination or retirement, employees do not receive payment for unused accumulated sick leave. Amounts estimated to be used and those to be paid upon an employee's termination have been recorded as a current liability as it is anticipated that they will be recouped with currently expendable assets.

100 RESERVE FOR 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 to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. There was no reserve for encumbrances at December 31, 1997.

**JEFFERSON PARISH ASSessor**  
**GREYTON, LOUISIANA**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1987**

**11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**10) TOTAL COLUMN**

The total column on the balance sheet - overview 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 nor is such data comparable to a consolidation.

**12) CASH AND INVESTMENTS**

**Cash**

The Assessor is authorized under state law to 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, and the laws of the United States. The Assessor may also invest in U.S. Treasury securities and other evidence of indebtedness issued or guaranteed by federal agencies and time certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent.

At December 31, 1987, the carrying amount of the Assessor's deposits was \$368,813 and the bank balance was \$333,858, all of which was federally insured.

**Investments**

A summary of purchase prices and market values follow:

	Maturity Date	Interest Rate	Carrying Value	Market Value	Unrealized Gain (Loss)
U.S. Treasury Bill	01/08/98	-	\$ 182,700	\$ 182,611	\$ 21
U.S. Treasury Bill	01/08/98	-	182,700	182,611	21
U.S. Treasury Note	04/28/98	6.3809	176,165	176,596	391
U.S. Treasury Note	07/31/98	7.8754	300,700	300,643	(127)
U.S. Treasury Note	05/15/88	6.3754	402,713	402,376	2,843
Repurchase Agreement	01/08/81	5.9434	255,028	254,832	674
			<u>\$1,369,116</u>	<u>\$1,308,780</u>	<u>\$ 6,632</u>

JEFFERSON PARISH ASSESSOR  
CENTER, LOUISIANA

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

12) CASH AND INVESTMENTS (CONTINUED)

These investments were held by the Assessor's agent in the Assessor's name at December 31, 1997.

13) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance at January 1, 1997	Additions	Deletions	Balance at December 31, 1997
Office equipment	\$516,226	\$ 42,496	\$ _____	\$558,722

The Assessor's general fixed assets of \$558,722 represents purchases of fixed assets made by the Assessor from 1977 through 1997. All fixed assets of the Assessor purchased prior to 1977 are included in the general fixed assets account group of the Jefferson Parish Council.

14) PENSION PLAN

Substantially all of the full-time employees of the Assessor participate in the Louisiana Assessor's Retirement Fund, a cost-sharing multiple-employer defined benefit public employee retirement system. The payroll for the Assessor's employees covered by the fund for the year ended December 31, 1997, was \$1,938,281; the Assessor's total payroll was \$1,383,389.

Substantially all full-time Assessor employees are eligible to participate in the Fund. Employees who retire at or after age 35 with 12 years of credited service or at age 58 with 38 years of credited service are entitled to a retirement benefit. The retirement benefit is 3% for each year of credited service times the average salary for the highest thirty-six consecutive or joined months. The Fund also provides disability benefits. Benefits of the Fund are established by state statute.

Covered employees are required by Louisiana Revised Statute 47:1915(1) to contribute 7% of their salary to the Fund. From January 1, 1997 through September 30, 1997, the Assessor was required to contribute 2.50% of eligible employees' salary each month. Effective October 1, 1997, the Assessor's required contribution was increased to 3.25% of the employees' salary each month. The contribution requirement for the year ended December 31, 1997 was \$148,381 which consisted of \$74,713 from the Assessor and \$73,668 from the employees.

**JEFFERSON PARISH ASSessor  
CRETEA, LOUISIANA**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

**44) PENSION PLAN (CONTINUED)**

The "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the Fund's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The Fund does not make separate measurements of assets and pension benefit obligations for individual employers. The "Pension Benefit Obligation" as September 30, 1997 for the Fund as a whole, determined through an actuarial valuation performed as of that date, was \$112,360,841. The Fund's net assets available for benefits on that date (valued at market) were \$83,887,927. The actuarial asset value on that date was \$81,784,308, leaving an unfunded "Pension Benefit Obligation" of \$24,771,714. The Assessor's 1997 contribution represented 1.73% of total contributions required of all participating entities.

Ten year historical trend information showing the Fund's progress in accumulating sufficient assets to pay benefits when due is presented in the Fund's 1997 comprehensive annual financial report. Benefits granted by the Fund are guaranteed by the State of Louisiana under the Louisiana Constitution of 1974.

**45) LEASES**

The Assessor has cancellable operating leases for rental and maintenance of equipment as follows:

<u>Description</u>	<u>Term</u>	<u>Minimum Annual Payment</u>
copiers	Quarter	\$ 34
Postage meters	Annual	4 1,837

Total rent expense under cancellable operating leases for 1997 was \$1,713.

JEFFERSON PARISH ASSESSOR  
GRITHA, LOUISIANA

NOTICE TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1987

(6) EXPENSES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain portions of the Assessor's expenses paid directly by the Jefferson Parish Council. These expenses include office space, utilities, office supplies, capital improvements, and major equipment purchases.

(7) COMPENSATION PAID ASSESSOR

The compensation and expense allowance paid the Assessor has been prepared in compliance with Louisiana Revised Statutes 47:1907B and 47:1907 C.

Under these statutes, the annual salary of the Assessor is fixed at \$80,250 and, in addition, the Assessor is granted ten percent of his annual compensation, or \$8,025 as a personal expense allowance provided that the tax receipts of the tax recipient body is not reduced.

The compensation and expense allowance paid the Assessor are included in the expenditures of the Governmental (Salary) Fund.

(8) CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Assessor to concentrations of credit risk consist principally of temporary cash investments, appropriations receivable, and investments in U.S. Treasuries. The Assessor places his temporary cash investments with a federally insured financial institution. Appropriations receivable are from the tax collector. The Assessor does not require collateral to secure such amounts. Investments in U.S. Treasuries totaled \$1,247,156 at December 31, 1987.

(9) RISK MANAGEMENT

The Assessor is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Assessor carries commercial insurance in amounts sufficient to insure itself against claims resulting from any of these risks.

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Professional Certifications:

Missouri: Chartered 1988  
TX: Group Accountant 1992  
Missouri: Accountant (Retired) 2002

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Lawrence E. Chehardy  
Jefferson Parish Assessor  
Metairie, Louisiana

We have audited the general purpose financial statements of the Jefferson Parish Assessor, as of and for the year ended December 31, 1997, and have issued our report thereon dated April 3, 1998. 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 Jefferson Parish Assessor's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not the 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 Jefferson Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being

Honorable Lawrence E. Chahardy  
Jefferson Parish Assessor  
April 3, 1998  
Page 2

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 considered to be material weaknesses.

This report is intended for the Jefferson Parish Assessor and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

April 3, 1998

  
Erickson, Kuntz, Canton & LaPorte  
Certified Public Accountants

**JEFFERSON PARISH ASSESSOR**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

We have audited the financial statements of the Jefferson Parish Assessor as of and for the year ended December 31, 1997, and have issued our report thereon dated April 3, 1999. 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. Our audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

**Section I Summary of Auditors' Reports**

- a. report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses \_\_\_ Yes X No  
Reportable Conditions \_\_\_ Yes X No

Compliance

Compliance Material to Financial Statements \_\_\_ Yes X No

- b. Federal Awards                      Not Applicable

Internal Control

Material Weaknesses \_\_\_ Yes \_\_\_ No  
Reportable Conditions \_\_\_ Yes \_\_\_ No

Type of Opinion on Compliance    Unqualified \_\_\_ Qualified \_\_\_  
for Major Programs                Disclaimer \_\_\_ Adverse \_\_\_

Are these findings required to be reported in accordance with Circular A-133, Section .313(a)?

\_\_\_ Yes \_\_\_ No



c. Identification of Major Programs: **Not Applicable**

<u>CPSA Number(s)</u>	<u>Name of Federal Program (or Cluster)</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dollar threshold used to distinguish Type A and Type B Programs \$\_\_\_\_\_

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?     Yes     No    **Not Applicable**

**Section II Financial Statement Findings**

No matters were reported.

JEFFERSON PARISH ASSessor  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1967

Section I Internal Control and Compliance Material to the  
Financial Statements

No matters were noted.

Section II Internal Control and Compliance Material to Federal  
Awards

Not Applicable

Section III Management Letter

No management letter was issued.

**JEFFERSON PARISH ASSESSOR  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 1997**

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

No matters were noted.

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

Not Applicable

**Section III Management Letter**

No management Letter was issued.