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LEGISLATIVE AUDITOR

GRANT PARISH ASSESSOR

Collins, Louisiana

REPORT ON FINANCIAL STATEMENTS
As of and 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 01 1988

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ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA 71301

John B. Rozier, M. C.P.A.
M. Dale Harrington, C.P.A.
Mark B. McKay, C.P.A.

Lee W. Harris, C.P.A.
Neal S. Harris, C.P.A.

MAILING ADDRESS
P.O. Box 12709
Bossierite, LA 71019-2709

Telephone (713) 440-0088
Telex (513) 407-0027

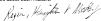
June 17, 1998

Honorable Richard M. Newton
Grant Parish Assessor
Cottax, Louisiana

We have compiled the accompanying balance sheet of the Grant Parish Assessor, as of December 31, 1997 and the related statements of revenues, expenditures, and changes in fund balances for the year then ended, 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. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Grant Parish Assessor's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

GRANT PARISH ASSESSOR
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1997

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUPS	
	General Fund	Fixed Assets	Total Memorandum Fund
ASSETS			
Assets:			
Cash	\$ 422,461	\$ -	\$ 422,461
Accounts Receivable	201,241		201,241
Property Plant and Equipment	<u>79,600</u>	<u>79,600</u>	<u>79,600</u>
TOTAL ASSETS	\$ 623,302	\$ 79,600	\$ 702,902

See Accountant's Completion Report.

GRANT PARISH ASSESSOR
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)
 December 31, 1997

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUPS</u>	<u>Total Minimums (Only)</u>
	General Fund	Fixed Assets	
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accrued Liabilities	\$ 1,029	\$	\$ 1,029
Total Liabilities	<u>1,029</u>	<u></u>	<u>1,029</u>
Fund Equity:			
Investment in General Fund Assets		79,676	79,676
Unreserved Fund Balance	652,043	<u></u>	<u>652,043</u>
Total Equity and Other Credits	<u>652,043</u>	<u>79,676</u>	<u>731,719</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 653,072	\$ 79,676	\$ 732,748

See Accountant's Completion Report.

GRANT PARISH ASSESSOR
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 1997

	<u>Governmental Fund Type</u> General Fund
REVENUES:	
Ad Valorem Taxes	\$ 106,230
State Revenue Sharing	10,562
Interest Income	30,653
Other	<u>3,430</u>
Total Revenue	<u>230,875</u>
EXPENDITURES:	
Salaries, Payroll Tax Expense and Benefits	156,294
Operating Services	10,180
Materials and Supplies	3,407
Travel and Other	4,799
Capital Expenditures	<u>60,011</u>
Total Expenditures	<u>230,691</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	10,253
FUND BALANCE - BEGINNING OF YEAR	<u>612,390</u>
FUND BALANCE - END OF YEAR	<u>\$ 622,643</u>

See Accountant's Compilation Report.

GRANT PARISH ASSESSOR
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended December 31, 2007

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Ad Valorem Taxes	\$ 188,000	\$ 198,298	\$ 8,298
State Revenue Sharing	31,500	10,562	(20,938)
Interest Income	19,000	20,663	1,663
Other	<u>2,000</u>	<u>3,432</u>	<u>1,432</u>
Total Revenue	<u>240,500</u>	<u>233,955</u>	<u>(6,545)</u>
EXPENDITURES:			
Salaries, Payroll Tax Expense & Benefits	198,000	188,264	11,736
Operating Services	11,000	10,189	810
Materials & Supplies	9,500	9,407	93
Travel and Other	5,000	4,788	212
Capital Expenditures	<u>42,000</u>	<u>40,211</u>	<u>1,789</u>
Total Expenditures	<u>305,500</u>	<u>292,859</u>	<u>14,641</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	5,000	10,283	5,283
 Fund Balance - Beginning of Year	 <u>612,380</u>	 <u>612,380</u>	 <u> </u>
 Fund Balance - End of Year	 <u>\$ 617,380</u>	 <u>\$ 622,663</u>	 <u>\$ 5,283</u>

See Accountant's Compilation Report.

ROZIER, HARRINGTON & McKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA 71301

John S. Rozier, B.S., C.P.A.
M. Cary Harrington, C.P.A.
Mark S. McKay, C.P.A.

Lee M. Willis, C.P.A.
Hazel S. Harris, C.P.A.

MAILING ADDRESS
P.O. Box 13178
Alexandria, LA 71315-0178

Telephone (504)-483-1800
Teletype (504)-487-0227

June 17, 1997

Honorable Richard M. Newton
Grant Parish Assessor
Colfax, Louisiana 71417

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Grant Parish Assessor and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Grant Parish Assessor's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying Louisiana Adoption Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$20,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3251 (the public bid law).

All expenditures made during the year for materials and supplies exceeding \$5,000 were in compliance with the public bid law. There were no expenditures made for public works exceeding \$20,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

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

Budgeting

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

Management provided us with a copy of the original and amended budgets.

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

The Grant Parish Assessor is an independently elected office, and as such has no Board or Board Meetings. However, we noted that the 1997 original and amended budgets were properly adopted in accordance with State Budget Laws.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year did not fail to meet budgeted amounts by more than 5%. Variances between actual expenditures and budgeted amounts exceeded 5%; however, since this difference represents a favorable variance, no violation of State law has occurred.

Accounting and Reporting

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

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All 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 that each check was signed by the proper authority. No further approval was required.

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).

Not Applicable - The Grant Parish Assessor is an independently elected office and as such has no Board or Board meetings.

Debt

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

We inspected copies of all bank deposit slips for the period under examination and noted no 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.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Honorable Richard M. Newton
Grant Parish Assessor
June 17, 2020
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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Grant Parish Assessor and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MILEY
Certified Public Accountants

**GRANT PARISH ASSESSOR
MANAGEMENT'S CORRECTIVE ACTION PLAN
COMPILATION/ATTESTATION REPORT
For the Year Ended December 31, 1997**

SECTION I - COMPILATION REPORT	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - ATTESTATION REPORT	
Finding - There were no findings in connection with the attestation report.	Response - N/A
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1997

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

June 15, 2022 (Date Transmitted)

Robin Brantley, CPA

1901 Main Street

Shreveport, LA 71201

(Auditors)

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:273 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls (our compliance with such laws and regulations). You have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 26:2213, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1181-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1982, under circumstances that would constitute a violation of LSA-RS 42:1178.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 26:1301-14) or the budget requirements of LSA-RS 26:24.

Yes No

