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LEGISLATIVE AUDITOR

WEST BAYOU HOUCOIN PARISH AUDITOR

Component Unit Financial Statements,
Independent Auditor's Report, and
Other Reports Required by Governmental Auditing Standards

For the Year Ended December 31, 1997

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 in the Baton Rouge Office of the Louisiana Auditor, 1000 Poydras Street, Baton Rouge, Louisiana 70802, or at the office of the parish clerk of court.

Release Date: **MAR 25 1998**

WEST BAYOU WOODS PARISH ASSessor

PORT ALLEN, LOUISIANA

Component Unit Financial statements
and Independent Auditors' Report
As of and For the Year Ended December 31, 1997

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Independent Auditors' Report

March 10, 1998

Honorable Basil P. Scelise
West Baton Rouge Parish Assessor
P.O. Box 78
Port Allen, Louisiana 70767

We have audited the component unit financial statements of the West Baton Rouge Parish Assessor, as of and for the year ended December 31, 1997, as listed in the foregoing table of contents. These financial statements are the responsibility of the West Baton Rouge Parish Assessor. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit 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 component unit financial statements referred to above present fairly the financial position of each of the fund types and account groups of the West Baton Rouge Parish Assessor at December 31, 1997, and the results of operations of the general fund for the year then ended in conformity with generally accepted accounting principles.

Respectfully submitted,



Dean and Dean, CPAs

WEST BAYTON BOUND PARISH ASSOCIATION
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 DECEMBER 31, 1993

Statement A

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$ 256,572	\$ -0-	\$ 256,572
Ad Valorem taxes receivable	344,256	-0-	344,256
Interest receivable	12,000	-0-	12,000
Office furnishings and equipment	<u>-0-</u>	<u>78,817</u>	<u>78,817</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 632,828</u>	<u>\$ 78,817</u>	<u>\$ 711,645</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 611	\$ -0-	\$ 611
Notes payable	<u>59,600</u>	<u>-0-</u>	<u>59,600</u>
Total Liabilities	<u>60,211</u>	<u>-0-</u>	<u>60,211</u>
Fund Equity:			
Investment in general fixed assets	-0-	78,817	78,817
Fund balances:			
Unreserved - undesignated	<u>582,217</u>	<u>-0-</u>	<u>582,217</u>
Total Fund Equity	<u>582,217</u>	<u>78,817</u>	<u>661,034</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 611,828</u>	<u>\$ 78,817</u>	<u>\$ 690,645</u>

The accompanying notes are an integral part of these statements.

Statement B

WEST HAVEN BOARD OF FINANCE ASSESSORS
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures and
 Change in Fund Balance
 For the Year Ended December 31, 1997

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Ad valorem taxes	\$ 301,692
Preparation of municipal tax rolls	3,011
Use of money and property:	
Interest	<u>19,628</u>
Total Revenues	<u>324,331</u>
<u>EXPENDITURES</u>	
General government - taxation:	
Personal services and related benefits	331,531
Operating services	4,479
Office supplies and expenses	15,707
Travel	5,880
Capital outlay	<u>50</u>
Total Expenditures	<u>367,657</u>
EXCESS OF EXPENDITURES OVER REVENUES	42,673
<u>FUND BALANCE AT BEGINNING</u>	
<u>OF YEAR</u>	<u>519,544</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 562,217</u>

The accompanying notes are an integral part of these statements.

WEST BAYOU BOUGE PARISH ASSESSOR
 ENVIRONMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures and
 Change in Fund Balance - GAAP Basis
 Budget and Actual
 For the Year ended December 31, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Ad valorem taxes	\$ 358,000	\$ 381,882	\$ 23,882
Preparation of municipal tax rolls	1,000	9,811	8,811
Use of money and property Interest/earnings	<u>17,028</u>	<u>19,828</u>	<u>2,800</u>
Total Revenues	<u>376,028</u>	<u>411,521</u>	<u>35,493</u>
EXPENDITURES			
Personal services and related benefits	331,000	331,831	(831)
operating services	9,100	4,479	4,621
office supplies and expense	10,500	19,707	(9,207)
Travel	6,000	5,800	200
capital Outlay	<u>17,000</u>	<u>59</u>	<u>16,941</u>
Total expenditures	<u>373,600</u>	<u>372,656</u>	<u>994</u>
EXCESS OF EXPENDITURES OVER REVENUES	(11,600)	42,673	54,273
FUND BALANCE AT BEGINNING OF YEAR	<u>509,344</u>	<u>519,544</u>	<u>-10,200</u>
FUND BALANCE AT END OF YEAR	<u>\$ 497,744</u>	<u>\$ 562,217</u>	<u>\$ 64,473</u>

The accompanying notes are an integral part of these statements.

WEST BAYOU BOUGE PARISH ASSESSOR
Port Allen, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1989

A. THE ASSESSOR

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

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

WEST BATON ROUGE PARISH ASSESSOR
Port Allen, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

Reporting Entity

As the governing authority for the parish, for reporting purposes, the West Baton Rouge Parish Police Jury is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the West Baton Rouge Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury has authority over the Assessor's capital budget, the Assessor was considered to be fiscally dependent on the police jury. For this reason the Assessor was determined to be a component unit of the West Baton Rouge Parish Police Jury, the reporting entity. The accompanying financial statements present information only on the funds maintained by the Assessor, and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

WEST BATON HOUSE FINANCIAL ASSESSOR
Fort Allen, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1987

Fund Accounting

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

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

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

The General Fund, as provided by Louisiana Revised Statute 47:1986, is the principal fund of the assessor and accounts for the operation of the assessor's office. Ad valorem tax revenue authorized by Act 223 of 1984, is accounted for in this fund. General operating expenditures are paid from this fund. This is the only fund of the assessor.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities generally are included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

WEST BATON BOUGE PARISH ASSESSOR
Fort Allen, Louisiana
Notes to the Financial Statement
As of and for the Year Ended December 31, 1997

Revenues

Ad valorem Taxes are recorded in the year the taxes are assessed. Ad valorem Taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The Taxes are generally collected in December of the current year and January and February of the ensuing year.

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

Other revenues are recorded when received.

Expenditures

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

Budget

The assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 18 days prior to the beginning of the budgeted year. The budget was advertised in the assessor's official journal (local paper) on January 14, 1997. The budget was formally adopted on January 30, 1997. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1998, the assessor carries forward into subsequent years any unexpended appropriation.

Formal budget integration (within the accounting system) is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the assessor. If actual revenues are falling short of budgeted revenues by five per cent or more or if actual expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five per cent or more, the original budget is amended by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The assessor has sole authority to amend the budget.

WEST BATON ROUGE PARISH ASSESSOR
Port Allen, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

Cash and Cash Equivalents

Cash includes accounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include accounts in time deposits. Under state law, the assessor may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Fixed Assets

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are recorded within the assessor's general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Vacation and Sick Leave

Employees of the assessor's office earn from 10 to 15 days of vacation leave each year, depending on length of service. Vacation leave must be used in the year earned. There is no formal policy on sick leave. Sick leave is approved by the assessor based on need. There are no accumulated and vested benefits relating to vacation or sick leave.

Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

WEST BATON ROUGE PARISH ASSESSOR
 Fort Allen, Louisiana
 NOTES to the Financial Statement
 Is of and for the Year Ended December 31, 1993

C. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Assessment District (Assessor)	2.82	2.88

The following are the principal taxpayers for the parish:

TAXPAYER	Type of Business	1993 Assessed Valuation	Percentage of Total Assessed Valuation
Low Chemical Co. USA	Chemical Plant	\$ 24,851,850	19.44
Wason	Oil Refinery	12,128,810	7.44
Borden Chemical Plant	Chemical Plant	11,882,320	6.88
Refining Corp.	Oil Refinery	3,828,260	3.15
Total		<u>\$ 42,711,250</u>	<u>16.91</u>

D. CASH AND CASH EQUIVALENTS

At December 31, 1993, the assessor has cash and cash equivalents (book balances) totaling \$256,572, as follows:

Demand deposits	\$ 2,948
Money market accounts	1,632
Certificates of deposit	<u>252,000</u>
Total	<u>\$ 256,572</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities covered 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 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. These deposit balances are secured by \$100,000 of federal deposit insurance and \$150,000 of pledged securities (category 1).

WEST BATON ROUGE PARISH ASSESSOR
Port Allen, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1997

Even though the pledged securities are considered uncollateralized under the provisions of GAAP statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

E. CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1997	\$ 78,888
Additions	119
Deductions	<u>160</u>
Balance, December 31, 1997	<u>\$ 78,847</u>

F. NOTE PAYABLE

On December 29, 1997, the Assessor borrowed \$50,000 for four days to cover the cash flow needs until a certificate of deposit matured on January 3, 1998. The note was payable in full on January 3, 1998, along with interest at 6.88%. Additionally, the note was secured by the Assessor's \$180,000 certificate of deposit.

G. PENSION PLAN

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

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 13 years of credited service or at or after age 50 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

WEST BATON ROUGE PARISH ASSESSOR
Fort Allen, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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 Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71188-1786, or calling (318) 429-4488.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the West Baton Rouge Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 Assessor's contributions to the System for the years ending December 31, 1997, 1996, and 1995, were \$14,468, \$11,383, and \$11,544, respectively, equal to the required contributions for each year.

H. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The West Baton Rouge Parish Assessor provides continuing health care benefits for its retired employees. Substantially all of the assessor's employees become eligible for those benefits if they reach normal retirement age while working for the assessor. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid solely by the assessor. The assessor recognizes the cost of providing those benefits (assessor's portion of premiums) as an expenditure when paid during the year. For 1997 the Assessor paid approximately \$2,500 in insurance premiums for one retired employee.

WEST BATON ROUGE PARISH ASSESSOR
Fort Allen, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 1997

I. EXPENDITURES OF THE ASSESSOR NOT INCLUDED
IN THE FINANCIAL STATEMENTS

The assessor's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse are paid by the West Baton Rouge Police Jury.

J. COMPLIANCE WITH BUDGETARY REQUIREMENTS

As discussed in Note E, the Assessor's budget for 1997 was not formally adopted until January 31, 1997. State law requires the budget to be adopted prior to the beginning of the fiscal year.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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

Independent Auditor's Report on Internal Control Structure
Based solely on an Audit of the Financial Statements

March 10, 1998

Honorable Benil F. Scallies
West Baton Rouge Parish Assessor

We have audited the accompanying component unit financial statements of the West Baton Rouge Parish Assessor for the year ended December 31, 1997, and have issued our report thereon dated March 10, 1998. We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of the Assessor is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors and irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of the control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing our audit, we obtained an understanding of the internal control structure of the Assessor. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Honorable Basil F. Scelias
March 18, 1998

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements, including those relating to compliance with laws and regulations, does not reduce to a relatively low level the risk that errors or irregularities, 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 duties. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

Our comments on internal control structure are intended for the information and use of the Assessor's management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Deas and Deas, CPAs

DEAN AND DEAN

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CERTIFIED PUBLIC ACCOUNTANTS

Donald A. Dean, CPA
David F. Dean, CPA

**Independent Auditor's Report on Compliance With Laws and
Regulations Material to the Financial Statements**

March 10, 1998

Honorable Basil P. Scallion
West Baton Rouge Parish Assessor

We have audited the accompanying component unit financial statements of the West Baton Rouge Parish Assessor for the year ended December 31, 1997, and have issued our report thereon dated March 10, 1998. We conducted our audit in accordance with generally accepted auditing standards 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 financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Assessor is the responsibility of the Assessor's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Assessor's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed one instance of noncompliance that is required to be reported herein under Government Auditing Standards. The details of the instance of noncompliance are discussed in Note I.

We considered this instance of noncompliance in forming our opinion on whether the West Baton Rouge Parish Assessor's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated March 10, 1998, on those financial statements.

Our comments on compliance with laws and regulations are intended for and use of the Assessor's management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Dean and Dean, CPAs