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CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

DECEMBER 21, 1991

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Release Date ~~1991-12-10~~ 1991 -

CADDO PARISH TAX ASSESSOR

SHREVEPORT, LOUISIANA

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February 3, 1998

Mr. A. T. (Mike) Clugas
Caddo Parish Tax Assessor
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying financial statements of the Caddo Parish Tax Assessor, component unit of the Caddo Parish Commission, as of December 31, 1997, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Caddo Parish Tax Assessor 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 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. 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 financial statements referred to above present fairly, in all material respects, the financial position of the Caddo Parish Tax Assessor as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying other financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Caddo Parish Tax Assessor. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated February 3, 1998, on our consideration of the Assessor's internal control structure and a report dated February 3, 1998, on its compliance with laws and regulations.

Heard, McElroy & Vestal, LLP

CADDO PARISH TAX ASSESSOR

BALANCE SHEETS-ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1997

	<u>Governmental</u> <u>Fund Type</u> <u>Salary and</u> <u>Expense Fund</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Agency</u> <u>Funds</u>
ASSETS		
Cash and cash equivalents-Note 3	64,717	-
Investments, at cost-Note 4	1,000,000	-
Investment in deferred compensation	-	481,665
Accrued interest receivable	48,501	-
Prepaid expense	1,330	-
Furniture, office equipment and auto-Note 5	-	-
Computer equipment-Note 5	-	-
Total assets	<u>1,114,548</u>	<u>481,665</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	3,729	-
Deferred revenue-Note 9	41,177	-
Deferred compensation payable	-	481,665
Notes payable-Note 10	-	-
Total liabilities	44,906	481,665
Fund equity:		
Investment in general fund assets		-
Fund balance-unreserved and undesignated	1,069,642	-
Total fund equity	1,069,642	-
Total liabilities and fund equity	<u>1,114,548</u>	<u>481,665</u>

The accompanying notes are an integral part of these financial statements.

Account Group General	Totals	
	(Memorandum Only)	
Fixed Assets	1997	1998
-	94,717	79,498
-	1,000,000	1,000,000
-	481,663	434,787
-	40,501	37,373
-	1,330	-
389,734	389,734	389,734
<u>615,096</u>	<u>615,386</u>	<u>601,684</u>
<u>834,130</u>	<u>1,430,733</u>	<u>1,439,265</u>
-	3,729	4,839
-	41,177	35,010
-	481,663	434,797
-	-	4,783
-	536,571	479,436
834,130	834,130	812,358
-	1,000,642	1,000,000
<u>834,130</u>	<u>1,834,772</u>	<u>1,812,358</u>
<u>834,130</u>	<u>2,439,333</u>	<u>2,439,621</u>

CADDOPARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED DECEMBER 31, 1997

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED

DECEMBER 31, 1996

	Governmental Fund Type	
	Salary and Expense Fund	
	1997	1996
Revenues:		
Cable Assessment District-Note 3	1,787,635	1,742,286
State revenue sharing-Note 8	109,000	112,268
Charges for services	72,349	68,379
Interest income	98,287	104,137
Miscellaneous	21	9,662
Total revenues	<u>2,075,904</u>	<u>2,033,748</u>
Expenditures:		
Insurance	274,309	235,862
General office expense	64,066	57,058
Professional fees	131,642	30,318
Equipment maintenance and purchases	82,983	108,247
Mailing	581	284
Postage	24,142	43,576
Education and travel	29,078	23,242
Automobile	70,889	61,358
Office forms	8,944	17,888
Office supplies	14,033	14,488
Salaries-consult	74,900	64,308
Salaries-deputies	1,261,881	1,208,997
Salaries-other	48,317	33,978
Retirement fund expense Note 6	73,368	63,438
Total expenditures	<u>2,172,433</u>	<u>2,070,964</u>
Excess (deficiency) of revenues over expenditures	(96,529)	62,884
Beginning fund balance	1,168,100	1,105,287
Ending fund balance	<u>1,071,571</u>	<u>1,168,171</u>

The accompanying notes are an integral part of these financial statements.

CADDO PARISH TAX ASSESSOR

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL GOVERNMENTAL FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Type Revenues and Expenses Fund	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:				
Caddo Assessment District	1,797,615	1,834,841		(37,226)
State revenue sharing	185,000	185,000		-
Interest income	98,867	102,888		(4,021)
Other revenues	72,442	68,378		4,064
Total revenues	<u>2,053,924</u>	<u>2,191,107</u>		<u>(137,183)</u>
Price cost surplus	1,368,104	1,368,104		-
Expenditures:				
Insurance	274,319	262,190		12,129
General office expense	64,866	67,315		(2,449)
Professional fees	131,842	143,480		(11,638)
Equipment maintenance and purchases	93,563	158,640		(65,077)
Mapping	501	13,190		(12,689)
Postage	24,392	27,754		(3,362)
Education and travel	18,878	31,670		(12,792)
Automobile	78,809	77,344		1,465
Office forms	8,544	27,612		(19,068)
Office supplies	14,853	28,649		(13,796)
Salaries	1,282,898	1,266,937		15,961
Retirement fund expense	71,568	76,080		(4,512)
Total expenditures	<u>2,175,431</u>	<u>2,181,931</u>		<u>(6,500)</u>
Fund balance:				
December 31, 1997	<u>1,085,641</u>	<u>985,483</u>		<u>100,158</u>

The accompanying notes are an integral part of these financial statements.

CADDO PARISH TAX ASSESSOR

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

Introduction

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 potentially responsible for the actions of the deputies.

The assessor's office is located in the Caddo Parish Courthouse in Shreveport, Louisiana. The assessor employs 80 employees, including 58 deputies. In accordance with Louisiana law, the assessor assesses 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 collecting and distributing taxes to the various taxing bodies.

At December 31, 1997, there are 151,841 real property and movable property assessments totaling \$38,342,930 and \$296,492,858, respectively. This represents an increase of 134 assessments with an increase totaling \$44,737,120 in value over the prior year. The increase in the number of assessments is due primarily to new subdivisions. The increase in value of the assessments is due to the rising increase in property values, new construction, new business, and expanding businesses in Caddo Parish.

I. Summary of Significant Accounting Policies:

Basis of Presentation

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

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Caddo Parish Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (commission), (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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criterion 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. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the commission 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 commission.
2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.
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 assessor is fiscally dependent on the commission, the assessor was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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. On the other hand, 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.

Funds of the assessor which are classified as 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.

1. Salary and Expense Fund as provided by Louisiana Revised Statutes 47:1906, is the principal fund of the assessor and accounts for the operation of the assessor's office. Compensation received from the various taxing bodies prescribed by formula in Louisiana Revised Statutes 47:1907-88 is accounted for in this fund. General operating expenditures are paid from this fund.
2. The Agency Fund, which is a fiduciary fund type, accounts for assets held which are for employees who defer a portion of their compensation. Agency funds are custodial funds (assets equal liabilities); therefore, they do not involve measurement of operations. The deferred compensation plan is administered by the National Association of Counties Deferred Compensation Program, an independent entity. All assets of the plan are reported at fair market value.

1. Summary of Significant Accounting Policies: (Continued)

Basic of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Salary and Expense 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 the Salary and Expense Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the Salary and Expense Fund. The Salary and Expense Fund uses the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Expenditures

Expenditures are recognized when the related fiscal liability is incurred.

Budgetary and Encumbrance Accounting

The Calde Parish Tax Assessor follows these procedures in establishing the budgetary data reflected in their financial statements:

1. The Calde Parish Tax Assessor prepares a proposed budget and holds a public hearing no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted at the public hearing.
3. All budgetary appropriations lapse at the end of each fiscal year.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

Under state law, the assessor may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the deferred compensation agency fund, which are reported at market.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Vacation and Sick Leave

The assessor has a written formal policy relating to vacation and sick leave, based on length of service. The policy does not provide for the accumulation and vesting of leave.

1. Summary of Significant Accounting Policies: (Continued)

Long-Term Obligations

Long-term obligations expected to be financed from the Salary and Expense Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the Salary and Expense Fund when due.

Total Columns on Statements

The total columns on the statements are captioned "Miscellaneous 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.

2. **Levied Taxes**

The Caddo Assessment District levies a tax on the assessed valuation of all taxable property appearing on the previous year's tax roll. The millage to be assessed is determined and verified by the legislative auditor by dividing the net tax roll as of January 1 of the year of implementation into the salary and expense account and salary and personal expense allowances of the assessor for the current year. The millage adopted remains in effect in subsequent years unless changed as provided by law. However, the total amount of ad valorem taxes received by the district is never less than that received by the district in the initial year.

The total taxes assessed by the Caddo Assessment District were \$1,626,846 for the year ended December 31, 1997. In 1997, \$1,775,798 in taxes and \$4,414 in interest were collected, and \$3,731 were refunded to taxpayers. Approximately 99.31% of the taxes assessed were collected for 1997 and the assessor believes that the remaining 2.69%, \$49,088 will never be collected mainly as a result of bankruptcies and protested taxes.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Caddo Assessment District:	2.50	2.50

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1997 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Bull Search	Utility-gas	33,858,146	3.187
Southwestern Electric Power	Utility-electric	48,879,130	4.750
General Motors	Manufacture	17,523,528	1.708
Nissan Energy	Utility-gas	8,707,666	.848
Adias Processing	Refinery	22,478,690	2.189
Luxon Tech	Manufacture	14,853,750	1.428
Deposit Guaranty National Bank	Bank	12,463,780	1.205
Bank One	Bank	14,898,430	1.443
Total		<u>174,628,380</u>	<u>16.915</u>

3. Cash and Cash Equivalents:

At December 31, 1997, the assessor has cash and cash equivalents as follows:

Commercial interest checking _____66,712

These deposits are stated at cost, which approximates market. 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 the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

4. Investments:

The investments of all funds consisted of certificates of deposit and a schedule is presented below:

	Rate of Interest	Salary and Expense Fund
Hibernia National Bank	3.40%	50,000
Hibernia National Bank	3.40%	100,000
Hibernia National Bank	3.40%	50,000
Hibernia National Bank	3.75%	100,000
Home Federal Savings & Loan	3.65%	100,000
Home Federal Savings & Loan	3.85%	50,000
Home Federal Savings & Loan	3.25%	100,000
Central Bank	3.55%	100,000
Central Bank	3.55%	50,000
Central Bank	3.55%	100,000
Central Bank	3.55%	50,000
Central Bank	3.55%	100,000
Central Bank	3.35%	50,000
Total		<u>1,000,000</u>

The investments are in the name of the Assessor and are held at Bank One. Because the certificates are in the name of the assessor and are held by the assessor or its agent, the certificates are considered insured and registered, Category 1, in applying the credit risk of GASB Codification Section 190.164.

5. Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

Balance, January 1, 1997	612,338
Additions	16,839
Deductions	<u>(15,029)</u>
Balance, December 31, 1997	<u>614,148</u>

6. Pension Plan:

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

6. Pension Plan (Continued)

All full-time employees who are under the age of 40 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 35 with at least 22 years of credited service or at or after age 30 with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 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. Employees who terminate with at least 22 years of service and do not withdraw their employee contributions may retire at or after age 35 and receive the benefits accrued to their date of termination. 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 Assembly's Retirement System, P. O. Box 1788, Shreveport, Louisiana 71166-1788, or by calling (318) 413-4440.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish plus revenue sharing funds appropriated by the legislature. State statute requires plan members to contribute 7% of their annual covered salaries to the System. As provided by Louisiana Revised Statute 11:103, 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 Cade Parish Tax Assessor's contributions to the System for the years ending December 31, 1997 and 1998 were \$71,548 and \$63,458, respectively, equal to the required contributions for each year.

7. Other Postemployment Benefits

The Assessor pays 100% of retirees' medical and life insurance premiums and 50% of the retiree's dependent medical coverage. The eligibility requirement is that the former employee must have met the requirements of the retirement system. These requirements are at least twelve years of covered service and at least fifty-five years of age. The employer's contributions are financed on a pay-as-you-go basis. The number of participants currently eligible to receive benefits is twelve. Retirees' medical and life insurance premiums paid during 1997 were \$27,612.

8. Leases

In 1997 the Cade Parish Tax Assessor entered into two operating lease agreements for automobiles. The two leases are for 36-month terms. During 1997, total payments under these leases were \$63,121.

The following is a schedule of future minimum rental payments required under the operating leases as of December 31, 1997:

1998	18,813
1998	18,823
2000	<u>6,817</u>
	<u>44,453</u>

9. **Deferred Revenues:**

As provided by Act 945 of 1990, the Assessor is entitled to participate in state revenue sharing funds provided to offset losses attributable to homestead exemptions. The assessor's allocation for 1997 (\$300,898) is calculated by the Caddo Parish Sheriff and Tax Collector's office, and is distributed in three equal installments during the year. The calculation of the distribution received in December, 1997, \$100,127, was based on the 1996 allocation and is, therefore, shown as deferred revenue as of December 31, 1997. The remaining balance of deferred revenue is taxes collected prior to year end which were attributable to the year ended December 31, 1996.

10. **Notes Payable:**

The notes payable at December 31, 1996 was due to Finney Homes for the purchase of a mailing machine with four quarterly payments of \$1,185, maturing December 10, 1997.

11. **Litigation:**

At the balance sheet date, there was pending litigation against the Assessor which involved suits seeking either refunds of taxes for prior years or reassessment of property values. As the Tax Assessor only assesses property and does not collect taxes, there should be no monetary loss to the Assessor because of this litigation.

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February 3, 1998

Mr. A. T. (Mike) Clague
Cade Parish Tax Assessor
Shreveport, Louisiana

Auditor's Report on Compliance with Laws and Regulations

We have audited the financial statements of the Cade Parish Tax Assessor as of and for the year ended December 31, 1997, and have issued our report thereon dated February 3, 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, regulations, contracts, and grants applicable to the Cade Parish Tax Assessor, is the responsibility of Cade Parish Tax Assessor 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, regulations, contracts, and grants. 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the Officer of the Legislative Auditor, State of Louisiana. This resolution is not intended to limit the distribution of this report, which is a matter of public record.

Heard, McElroy & Vestal, LLP

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February 3, 1998

Mr. A. T. (Mike) Clagan
Caddo Parish Tax Assessor
Shreveport, Louisiana

Auditor's Report on Internal Control Structure

We have audited the financial statements of the Caddo Parish Tax Assessor as of and for the year ended December 31, 1997, and have issued our report thereon dated February 3, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Governmental 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 Caddo Parish Tax 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 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Caddo Parish Tax Assessor, for the year ended December 31, 1997, we obtained an understanding of the internal control structure. 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Mr. A. T. (Mike) Clingan
Cade Parish Tax Assessor
February 3, 1968
Page 2

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 condition in which the design or operation of one or more of the internal control structure elements 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 functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Office of the Legislative Auditor, State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

David M. Elroy & Vothel LLP

CADEO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADEO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1997

<u>NAME</u>	<u>NO. YEARS</u> <u>SERVICE</u>		<u>POSITION HELD</u>	<u>SALARY</u>
<u>ASSESSOR</u>				
Albert T. Osgan	23 yrs.	10 mos.	Assessor	74,900
<u>REPUTIES</u>				
Larry W. Arnold	18 yrs.	10 mos.	Supervisor	49,884
Laura Bahamont	8 yrs.	4 mos.	Real Estate Evaluator I	12,778
Alice G. Bagley	28 yrs.	2 mos.	Senior Data Assistant	19,344
Christi Barbo	3 yrs.	9 mos.	Abstract Specialist I	18,306
Stacie Bayens	2 yrs.	10 mos.	Homestead Assistant I	978
John O. Breen	8 yrs.	8 mos.	Field Auditor I	20,100
Mary L. Brummer	18 yrs.	4 mos.	Payroll/Personnel Specialist	28,048
James Duggs	14 yrs.	9 mos.	Field Data Collector II	19,649
Rand S. Burk	18 yrs.	9 mos.	Receptionist/Insurance Specialist	26,188
Margaret J. Burns	2 yrs.	5 mos.	Abstract Specialist I	16,650
Mary Ann Carter	10 yrs.	10 mos.	Data Assistant II	17,585
Dorsey B. Cleveland	8 yrs.	10 mos.	Supervisor	24,580
Tracy L. Colby	3 yrs.	5 mos.	Senior Abstract Specialist	21,490
Joyce W. Brown	29 yrs.	10 mos.	Administrative Assistant	29,480
Stephen A. Cook, Jr.	2 yrs.	8 mos.	Abstract Specialist I	20,250
Ronald L. Cox	15 yrs.	11 mos.	Senior Field Data Collector	27,990
Theresa N. Edwards	24 yrs.	11 mos.	Abstract Specialist II	17,180
Guy M. Gandy	19 yrs.	11 mos.	Clerical Auditor I	1,799
Sandra C. Gilliam	19 yrs.	7 mos.	Real Estate Assistant I	17,185
Leslie F. Glover	18 yrs.	4 mos.	Real Estate Evaluator I	17,230
Mattie W. Goodwin	14 yrs.	10 mos.	Office Assistant	11,626
Charlata Gay Henderson	17 yrs.	10 mos.	Field Data Collector II	20,760
Charles B. Harrington, Jr.	11 yrs.	8 mos.	Supervisor	25,020
Jane E. Hillard	10 yrs.	10 mos.	Field Auditor II	20,599
Leslee M. Jackson	21 yrs.	11 mos.	Supervisor	25,580
Eta Mae Johnson	3 yrs.	11 mos.	Real Estate Evaluator I	17,461
James B. Lewis		8 mos.	Junior Field Data Collector	10,800
Gregory F. Johnson	13 yrs.	3 mos.	Department Director	32,700
Anthony G. Jones	6 yrs.		Field Auditor II	18,788
Kear Kennedy	4 yrs.		Supervisor	21,568
Stacey H. Lockwood	4 yrs.	5 mos.	Field Data Collector I	17,760
Beverly E. McConnell	18 yrs.	9 mos.	Clerical Abstractor II	15,848
Vivian W. McConnell	12 yrs.	9 mos.	Senior Clerical Auditor	18,858
Julia Dorry McDonald	15 yrs.	10 mos.	Senior Homestead Assistant	22,248
Neill S. Matthews	14 yrs.	8 mos.	Chief Fiscal Officer	33,808
Joe G. Maxwell	4 yrs.	11 mos.	Field Data Collector I	18,475

CADDO PARISH TAX ASSessor

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSessor

FOR THE YEAR ENDED DECEMBER 31, 1987

NAME	NO. YEARS SERVICE	POSITION HELD	SALARY
DEPUTIES (Continued)			
Norma Moore	3 yrs. 6 mos.	Abstract Specialist I	11,684
Richard Alan Moore	19 yrs. 8 mos.	Supervisor	49,184
Carl B. Morgan	11 yrs. 2 mos.	Department Director	35,580
Andrey R. Newton	18 yrs. 5 mos.	Real Estate Assistant I	15,776
Shelly Ogilvie	4 yrs.	Junior Clerical Auditor	500
Francois L. Lawrence	4 yrs. 3 mos.	Abstract Specialist I	16,847
Daniel B. Scott	1 yr. 2 mos.	Field Data Collector I	15,588
Randy C. Pessami	21 yrs.	Supervisor	38,375
Courtney Frichard	3 yrs. 7 mos.	Real Estate Evaluator I	9,977
Samuel Randle	22 yrs. 4 mos.	Field Auditor II	27,300
Kris A. Anglin	4 yrs. 11 mos.	Abstract Specialist I	16,425
Hardy L. Trer	9 yrs. 10 mos.	Supervisor	24,900
Isaac J. Terrell	21 yrs. 11 mos.	Supervisor	22,500
Robert Thomas, Jr.	17 yrs. 10 mos.	Department Director	32,760
Debra Vucinovich		Real Estate Evaluator I	12,707
Keith Edward Tibbin	11 yrs. 2 mos.	Supervisor	23,100
James R. Vance, IV	24 yrs. 10 mos.	Department Director	37,500
Lizzie Ann Washington	19 yrs. 10 mos.	Abstract Specialist I	17,468
Garland E. Weidner	10 yrs. 5 mos.	Chief Deputy	54,450
Beth A. Thompson	2 yrs. 2 mos.	Real Estate Evaluator I	18,273
Paula G. Williams	4 yrs. 7 mos.	Abstract Specialist I	11,960
Judy D. Whaley		Homestead Assistant I	12,395
Marilyn B. Williams		Abstract Specialist I	14,225
EXTRA HELP			
Chandra Elise		Extra Employee	2,495
Elmer Henderson		Summer Employee	2,008
Christopher Brown	1 yr.	Summer Employee	547
Brian Hoffman		Summer Employee	617
Lisa W. Goodrich	2 yrs. 7 mos.	Summer Employee	4,868
Nikita N. Luforn	2 yrs. 7 mos.	Extra Employee	6,596
Mark T. Page	2 yrs. 3 mos.	Summer Employee	1,897
Lindsay Johnson	1 yr.	Summer Employee	3,001
Jason Frichard		Summer Employee	1,728
Kayla Procell		Summer Employee	1,420
Tefana Smith		Summer Employee	1,676
Christine Walters		Summer Employee	1,683
Kimberly Suman	1 yr.	Summer Employee	1,486
Terrance Threets		Summer Employee	1,686

CADDO PARISH TAX ASSESSOR

EMPLOYEES' SALARIES PAID BY THE CADDO PARISH TAX ASSESSOR

FOR THE YEAR ENDED DECEMBER 31, 1997

<u>NAME</u>	<u>NO. YEARS</u> <u>SERVICE</u>	<u>POSITION HELD</u>	<u>SALARY</u>
<u>EXTRA HELP (Continued)</u>			
Keris Wade	2 mos.	Summer Employee	1,799
Stephen Walker	2 mos.	Summer Employee	2,808
Michael Williams	3 mos.	Summer Employee	1,768
Halla Suida, II	1 yr.	3 mos. Summer Employee	7,459
Lagretta Thous	2 mos.	Summer Employee	1,714
Doreen Wimberty	2 mos.	Summer Employee	<u>1,835</u>
Total			<u>1,385,858</u>