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ST. HELENA PARISH ASSESSOR
Greensburg, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
AUDITOR'S REPORTS

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 at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 01 1998

ST. HELENA PARISH ASSESSOR
Greensburg, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND AUDITOR'S REPORTS**

For the Year Ended December 31, 1997

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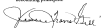
INDEPENDENT AUDITOR'S REPORT

Honorable Wesley Blake
St. Helena Parish Assessor
P.O. Box 607
Greensburg, Louisiana 70441

We have audited the accompanying general purpose financial statements of St. Helena Parish Assessor, Greensburg, Louisiana, a component unit of St. Helena Parish Police Jury, 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 St. Helena Parish Assessor. 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, contained in the *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 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 statements 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 St. Helena Parish Assessor's office as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



Kennerwood, Louisiana
June 19, 1998

INDEPENDENT AUDITOR'S REPORT

**ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Winley Bledsoe
St. Helena Parish Assessor
P.O. Box 907
Greensburg, Louisiana 70441

We have audited the general purpose financial statements of the St. Helena Parish Assessor, Greensburg, Louisiana, a component unit of St. Helena Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 19, 1998. We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether St. Helena 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying Schedule 2, Corrective Action Plan for Current Year Audit Findings, as items 3 and 4.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Helena 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect St. Helena Parish Assessor's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule 2, Corrective Action Plan for Current Year Audit Findings, as items 1 and 2.

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 audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that one of the above referenced reportable items to be a material weakness, specifically item number 2 on Schedule 2, Corrective Action Plan for Current Year Audit Findings. This item does not allow for the proper segregation of duties to promote the safeguard of assets.

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



Kenner, Louisiana

June 13, 1998

BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1997
(With comparative totals for December 31, 1996)

	Governmental Fund - General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)	
			1997	1996
ASSETS				
Cash and cash equivalents	\$40,028	--	\$40,028	\$60,000
Investments	\$0,000	--	\$0,000	--
All voters taxes receivable	197,275	--	197,275	197,404
Other receivables	--	--	--	80,000
Lease deposit	1,000	--	1,000	1,000
Office furnishings and equipment	--	\$71,329	71,329	71,329
TOTAL ASSETS	<u>\$238,303</u>	<u>\$71,329</u>	<u>\$309,632</u>	<u>\$309,763</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$1,241	--	\$1,241	\$810
Accrued liabilities	2,179	--	\$2,179	--
Note payable - short term	--	--	--	--
Total Liabilities	<u>3,420</u>	<u>--</u>	<u>3,420</u>	<u>\$810</u>
Equity:				
Investment in general fixed assets	--	71,329	71,329	71,329
Fund Balance - Unreserved - Undesignated	264,883	--	264,883	268,612
Total Equity	<u>264,883</u>	<u>71,329</u>	<u>336,212</u>	<u>339,941</u>
TOTAL LIABILITIES AND EQUITY	<u>\$283,303</u>	<u>\$71,329</u>	<u>\$354,632</u>	<u>\$332,763</u>

See accompanying notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE

For the Year Ended December 31, 1997
(With comparative totals for December 31, 1996)

	General Fund	
	1997	1996
REVENUES		
Ad valorem taxes	\$196,053	\$199,969
Governmental revenues:		
State revenue sharing	22,268	20,192
Preparation of tax receipts	238	238
Use of property and money - interest earnings	4,169	1,410
Miscellaneous	777	99
Total Revenues	<u>224,283</u>	<u>221,907</u>
EXPENDITURES		
General government:		
Personal services and related benefits	191,436	189,394
Materials and supplies	99,234	30,131
Operating services	21,959	22,947
Travel and other charges	940	4,344
Capital outlay	-	3,824
Total Expenditures	<u>303,612</u>	<u>240,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,271	289
FUND BALANCE AT BEGINNING OF YEAR	<u>266,613</u>	<u>266,352</u>
FUND BALANCE AT END OF YEAR	<u>\$284,883</u>	<u>\$268,641</u>

See accompanying notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$109,000	\$109,800	(800)
Governmental revenues:			
State revenue sharing	15,071	33,308	1,237
Preparation of tax receipts	230	230	(12)
Use of property and money - interest earnings	1,084	4,188	2,104
Miscellaneous	570	377	(193)
Total Revenues	215,284	224,283	8,999
EXPENDITURES			
General government:			
Personnel services and related benefits	187,640	181,480	6,160
Materials and supplies	13,890	15,204	(2,314)
Operating services	20,875	21,350	(1,275)
Travel and other charges		540	(540)
Capital outlay	--	--	0
Total Expenditures	201,505	200,014	1,491
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,779	24,271	10,492
FUND BALANCE AT BEGINNING OF YEAR	260,812	260,812	--
FUND BALANCE AT END OF YEAR	\$274,591	\$284,803	\$10,212

See accompanying notes to financial statements.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1997

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1874, 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 pecuniarily responsible for the actions of the deputies.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. Helena parish 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 governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the financial reporting entity for St. Helena Parish. The financial reporting entity consists of the (a) the primary government (police jury), (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.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

GAAP Statement No. 14 established criteria for determining which component units should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The St. Helena Parish Assessor is financially independent, other than certain insubstantial operating expenditures of the Assessor's office that are paid or provided by the parish police jury. Also, the St. Helena Parish Assessor is an independently elected parish official, who is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

The financial statements of the St. Helena Parish Police Jury will not be misleading if the data of the St. Helena Assessor is not included. Accordingly, 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 within the parish.

C. FUND ACCOUNTING

The assessor used 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 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. Governmental funds of the assessor include:

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

General Fund

The General Fund, as provided by Louisiana Revised Statute 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 47:1907-1908, and ad valorem tax revenue authorized by Act 504 of 1986, is accounted for in this fund. General operating expenditures are paid from this fund.

General Fixed Assets Account Group

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 fund. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general 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.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of 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:

Revenues

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. They are recorded when assessed.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Compensation from taxing bodies for preparation of tax rolls and notices is recorded in the year ad valorem taxes are assessed. The compensation is generally received in January and February of the ensuing year.

State Revenue Sharing authorized by Act 37 of 1994, is disbursed by the State Treasurer to the parish sheriff for distribution to the eligible taxing authorities. The Sheriff disburses the monies in three annual payments to the Assessor and because no due dates exist for receipt of these payments from the Sheriff, they are recorded when received.

Interest income on demand deposits is recorded when the interest is earned and credited by the bank.

Expenditures

Expenditures, including all salaries, office supplies and capital outlay are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET

The assessor prepares a budget at the beginning of each calendar/fiscal year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget was prepared on the modified accrual basis (GNAP) of accounting and was made available for public inspection. The budget of 1997 was formally adopted by the Assessor on December 20, 1996. The amended budget was formally adopted on December 8, 1997. All appropriations lapse at year end.

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 percent or more or if actual expenditures to date plus projected expenditures for the remainder of the year exceed the budgeted expenditures by five percent 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.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. 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.

G. FIXED ASSETS

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

H. COMPENSATED ABSENCES

The assessor has the following policy relating to vacation and sick leave:

All full-time employees of the assessor's office earn from 10 to 15 days of vacation leave each year, depending on their length of service. Vacation leave cannot be accumulated. All full-time employees earn 12 days of sick leave each year, not to exceed a cumulative total of 30 days. Sick leave lapses at termination of employment. At December 31, 1997, there is no unused vacation leave.

The cost of current leave privileges, computed in accordance with GASB codification Section C60, is recognized as a current year expenditure in the General Fund when leave is actually taken.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)**I. 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.

2. TAXABLE PROPERTIES AND LEVIED TAXES

Total taxable property valuation was \$26,444,368 for the year ended December 31, 1997, a decrease of \$10,980 of property value from 1996. The authorized millage of 7.48 was levied in 1997, the same millage as levied in 1996. The following are the principal taxpayers for the parish (amounts expressed in thousands):

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1996 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Transcontinental Gas Pipe- line Corporation	Public Utility	\$3,716	14.0
Century Telephone	Public Utility	2,826	9.5
Florida Gas Transmission	Public Utility	2,495	9.4
Dixie Electric Membership Coop.	Public Utility	2,322	8.8
Denkman Associates	Timber Company	2,030	7.7
Energy Gulf States, Inc.	Public Utility	1,925	7.4
Capline System	Public Utility	1,801	6.1
Orix Energy Co.	Energy Company	1,538	4.3
Weyerhaeuser Company	Timber Company	1,097	4.0
Colonial Pipeline Company	Public Utility	948	3.6
Bank of Greensburg	Bank	<u>941</u>	<u>3.6</u>
		\$20,738	78.4

ST. HELENA PARISH ASSESSOR
Greensburg, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. CASH AND CASH EQUIVALENTS

At December 31, 1997, the assessor has cash and cash equivalents (book balances) totaling \$49,028, as follows:

Petty Cash	\$ 40
Demand Deposits	2,070
Interest-bearing demand deposits	37,918
Total	<u>\$49,028</u>

The deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the assessor has \$47,739 in collected bank balances, and \$50,000 in a certificate of deposit, totaling \$90,028. These deposits are secured from risk by \$100,000 of federal deposit insurance, and pledged securities of \$200,000 held by the custodial Bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized under the provisions of GAS 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.

4. OTHER RECEIVABLES

At December 31, 1996, the assessor, Mr. Phillips, owed the General Fund \$10,000 for a payment he made to Lewis Unglesby for legal services. This receivable was paid in October, 1997, by Mr. Phillips and Mr. Unglesby. There was no balance accrued in Other Receivables as of December 31, 1997.

ST. HELENA PARISH ASSESSOR
Greensburg, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1997	\$71,329
Additions	--
Deletions	<u> </u>
Balance, December 31, 1997	\$71,329

6. PENSION PLAN

Substantially all employees of the St. Helena Parish Assessor's office are members of the Louisiana Assessors' Retirement System (System), a multiple-employer (cost-sharing), 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 12 years of credited service at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 12 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 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 71156-1786, or by calling (318) 425-4449.

ST. HELENA PARISH ASSESSOR

Greensburg, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the St. Helena Parish Assessor is required to contribute at an actuarially determined rate. The current rate, at December 31, 1996, 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 St. Helena Parish Assessor are established and may be amended by state statute. 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 St. Helena Parish Assessor's contributions to the System for the years ending December 31, 1997, 1996, and 1995 were \$6,398, \$6,022, and \$7,027, respectively, equal to the required contributions for each year.

7. LEASES

The Assessor had one operating lease for an auto as of December 31, 1996, in the amount of \$543 per month. This lease was terminated during 1997.

8. EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The St. Helena Parish Police Jury pays all utility expenses for the Assessor's office and these expenses are not included in the accompanying financial statements. The St. Helena Parish Assessor has determined this amount to be immaterial to the operation of the assessor's office.

9. LITIGATION

There is no obligation pending against the assessor's office at December 31, 1997.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 1997

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
12/31/96	There was an absence of appropriate segregation of duties consistent with appropriate control objectives.	Partially	W. Blades, elected Assessor during 1997, is in the process of reorganizing staff and office procedures.
12/31/96	Certain expenditures were not properly documented, i.e., credit card charges, telephone, and travel.	Partially	New Assessor has decreased these occurrences dramatically since he took office.
12/31/96	Lack of documentation or understanding of the duties and responsibilities of staff	Yes	Procedures and policy manual has been set up, including job descriptions and duties defined. All staff positions and duties have been reviewed, several positions were deleted.
12/31/96	Assessor's 10% salary allowance was not included in taxable wages.	Yes	Assessor's 10% supplemental salary was included in taxable wages for 1997.
12/31/96	Travel and business expenditures were not properly documented.	Partially	A few items existed at beginning of 1997, before W. Blades took office. Items are now properly documented.
12/31/96	Contracted staff did not have proper documentation on file to determine if they complied with the IRS guidelines for "independent contractor," versus "employee."	Yes	Job descriptions and duties are now documented, along with appropriate W-4 and W-9 forms.

**CORRECTIVE ACTION PLAN FOR
CURRENT YEAR AUDIT FINDINGS**
For the Year Ended December 31, 1997

Description of Finding	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Several disbursement items, totaling \$1,125.82, did not have backup or proper documentation. (ALL 1997 disbursements were reviewed by this auditor)	No invoice or reimbursement is to be paid without proper detail or documentation on file.	Wesley Blades	January, 1998
Bank reconciliations are being prepared by the same deputy who records the receipts and disbursements, thus allowing for a weakness in the internal control structure.	The Chief Deputy will prepare cash reconciliations to insure the segregation of duties within the accounting staff. She will perform review and approval duties for daily accounting activity.	Wesley Blades	May, 1998
Under the old administration, one employee received 1/2 month's payroll two weeks early on a consistent basis, which is in violation of LSA-RS 14:134.	The new Assessor has taken necessary corrective action. No compensation is paid in advance to ANY employee.	Wesley Blades	January, 1998
No casualty insurance is carried on the contents of the Assessor's office.	The Assessor will review all risk exposure and determine if insurance coverage is adequate and/or if risk exposure is manageable.	Wesley Blades	December, 1998