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AVOUELLES PARISH ASSESSOR
Avouelles, Louisiana

Financial Report

For The Year Ended December 31, 2003

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

Release Date 7-29-04

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
(COMBINED STATEMENT - OVERVIEW)	
Combined balance sheet - governmental fund type and account groups	3
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - governmental fund type - General Fund	4
Statement of expenditures compared to budget (GAAP basis) - General Fund	5
Notes to Financial Statements	6-13
COMPLIANCE AND INTERNAL CONTROL	
Independent Auditor's Report on Compliance and an Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	13 - 16
Summary schedule of current and prior year audit findings and corrective action plan	17

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INDEPENDENT AUDITORS' REPORT

Honorable Elnora Dupuy
Assyelle Parish Assessor
Assyelle, Louisiana

We have audited the accompanying general purpose financial statements of the Assyelle Parish Assessor, a component unit of the Assyelle Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Assyelle Parish Assessor. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Assyelle Parish Assessor, as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 20, 2004 on our consideration of the Assyelle Parish Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
May 20, 2004

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**FINANCIAL STATEMENTS
COMBINED STATEMENT - OVERVIEW**

AVOYELLES PARISH ASSESSOR
 Metairie, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Group
 December 31, 2000

	Governmental Fund Type General Fund	Account Groups		Totals (Minority Item Only)
		General Fixed Assets	General Long-term Debt	
ASSETS				
Assets:				
Cash and cash equivalents	\$ 312,104	\$ -	\$ -	\$ 312,104
Receivables:				
Ad valorem taxes	128,406	-	-	128,406
State revenue sharing	68,841	-	-	68,842
Other	-	-	-	-
Other furnishings, equipment and vehicle	-	280,991	-	280,991
Other debts:				
Amount to be provided for retirement of general long-term debt	-	-	3,476	3,476
Total assets	<u>\$ 702,152</u>	<u>\$ 280,991</u>	<u>\$ 3,476</u>	<u>\$ 986,618</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 2,770	\$ -	\$ -	\$ 2,770
Lease payable	-	-	7,476	7,476
Total liabilities	<u>2,770</u>	<u>-</u>	<u>7,476</u>	<u>10,246</u>
Fund equity:				
Investment in general fixed assets	-	280,991	-	280,991
Fund balance - unreserved, undesignated	699,382	-	-	699,382
Total fund equity	<u>699,382</u>	<u>280,991</u>	<u>-</u>	<u>980,373</u>
Total liabilities and fund equity	<u>\$ 702,152</u>	<u>\$ 280,991</u>	<u>\$ 7,476</u>	<u>\$ 986,618</u>

The accompanying notes are an integral part of this statement.

AVOUILLES PARISH ASSOCIATION
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended December 31, 2003

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
All sources income	\$ 198,658	\$ 468,287	\$ 2,629
State revenues sharing	91,262	91,256	(66)
Tax roll fees	8,429	8,429	-
Interest income	8,808	7,796	(204)
Informational services	1,800	1,456	(144)
Other	<u>28,869</u>	<u>36,474</u>	<u>13,250</u>
Total revenues	<u>\$ 271,945</u>	<u>\$ 511,694</u>	<u>\$ 2,799</u>
Expenditures:			
Current -			
Personnel services and			
and related benefits	408,275	406,684	1,591
Operating services	18,580	36,906	2,394
Materials and supplies	17,940	17,594	364
Capital outlay	<u>48,080</u>	<u>47,612</u>	<u>468</u>
Total expenditures	<u>\$ 492,875</u>	<u>\$ 499,816</u>	<u>\$ 4,837</u>
Excess of revenues over			
expenditures	14,270	21,854	8,586
Fund balance, beginning	<u>678,726</u>	<u>678,728</u>	<u>-</u>
Fund balance, ending	<u>\$ 693,096</u>	<u>\$ 699,582</u>	<u>\$ 6,486</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH ASSessor
Markerville, Louisiana

Statement of Expenditures Compared to Budget (GAAP Basis) -
General Fund
Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current:			
Personnel services and related benefits -			
Salaries:			
Assessor	\$ 80,150	\$ 80,150	\$ -
Deputy Assessors	181,500	180,099	601
Allowance	8,025	8,025	-
Other	15,000	17,608	292
Group insurance	70,000	75,481	519
Pension	44,900	44,421	79
Total personnel services and	480,275	486,884	1,299
related benefits			
Operating services -			
Professional fees	10,000	11,814	2,866
Insurance	4,400	4,386	14
Unemployment benefits	2,100	2,862	38
Telephone	3,500	3,296	104
Travel and conference	2,000	1,508	492
Equipment and lease expense	7,500	7,652	(752)
Total operating services	38,500	36,926	2,994
Materials and supplies -			
Office supplies and expense	10,500	10,814	(314)
Postage and shipping	2,000	1,775	225
Automobile supplies and maintenance	2,200	2,127	75
Dues and subscriptions	2,200	2,860	340
Total materials and supplies	17,900	17,576	324
Capital outlay-			
Equipment	30,000	29,199	801
Mapping system	18,000	18,417	(417)
Total capital outlay	48,000	47,616	384
Total expenditures	\$113,675	\$108,636	\$ 4,637

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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 term of four years. The assessor assesses all real and movable property in the parish, subject to all valuations taxation. The assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and primarily responsible for the actions of the deputies.

The assessor's office is located in the Avoyelles Parish Courthouse in Marksville, Louisiana. 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 collecting and distributing taxes to the various taxing bodies.

The accompanying basic financial statements of the Avoyelles Parish Assessor have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, or centers, that are controlled by the Assessor as an independently elected parish official. Control by or dependence on the Assessor was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, or other general oversight responsibility. At December 31, 2003, there were no entities that met the criteria to be considered a component unit of the Assessor.

Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Assessor is a component unit of the Avoyelles Parish Police Jury. The Assessor is fiscally dependent on the Avoyelles Parish Police Jury since the Assessor's offices are located in the Parish Courthouse Building and the Avoyelles Parish Police Jury pays the maintenance and utilities.

As an independently elected official, the Assessor is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

AVUYELLES PARISH ASSESSOR
Mandeville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The assessor uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the assessor's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the assessor. The following is the assessor's governmental fund:

General Fund - the primary operating fund of the assessor and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the assessor's policy.

C. Fixed Assets and Long-Term Debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the General Long-Term Debt Account Group, rather than in the General Fund.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

AVOYELLES PARISH ASSESSOR
Marrero, Louisiana

Notes to Financial Statements (Continued)

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due in November of each year, and become delinquent on January 1st of the following year. The taxes are generally collected in December, January, and February of the fiscal year.

Other intergovernmental revenues and charges for services are recorded when the Assessor is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

E. Budget Practices

The Assessor prepares a budget for the General Fund on the modified accrual basis of accounting. The budget is advertised in the official parish newspaper; a public hearing is conducted and the budget is adopted and filed. Notices of availability, adoption of budget, or amendments, are published. Budget amounts included in the accompanying financial statements include original adopted budget amounts and a subsequent amendment. All budgetary appropriations lapse at the end of each year.

F. Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

AVOUILLES PARISH ASSESSOR
Mandeville, Louisiana

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Employees of the Assessor earn vacation as follows:

One year or less of service	1 week
Two years or more of service	2 weeks

Vacation leave must be used in the year in which it was earned and any unused vacation leave cannot be carried forward to subsequent years.

Sick leave with pay is set at 13 days per year. Extended sick leave due to extensive hospitalizations or family tragedies may be granted at the Assessor's discretion providing there is no sick leave or annual leave available. Sick leave may be accumulated. At termination or retirement, employees are paid for vacation leave accumulated during the current year; however, sick leave is not paid. At December 31, 2005, the Assessor has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences".

H. Total Column on Balance Sheet

The "total" column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. Bad Debts

Uncollectible amounts due from taxpayers are recognized as bad debts once management determines that the account will not be collected.

J. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Assessor as an extension of formal budgetary allocation in the funds.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

AVOYELLES PARISH ASSessor
Marrero, Louisiana

Notes to Financial Statements (Continued)

(2) **Cash and Cash Equivalents**

At December 31, 2003, the Assessor has cash and interest-bearing deposits (bank balances) totaling \$312,194.

Demand deposits	\$ -
Interest-bearing deposits	<u>312,194</u>
Total	<u>\$312,194</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining bank balances) 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 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. Deposit balances (bank balances) at December 31, 2003, are secured as follows:

Bank balances	<u>\$246,650</u>
Secured by:	
Federal deposit insurance	\$100,000
Pledged securities (Category 3)	<u>246,650</u>
Total	<u>\$346,650</u>

Pledged securities in Category 3 include unmeasured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Assessor's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1239 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 18 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

(3) **Ad Valorem Taxes**

Pursuant to Act 174 of 1990, Louisiana Revised State Statute 47:1523.2 created a special assessment district to provide ad valorem taxes revenue to fund the Assessor's office.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied in June and billed to the taxpayers by the Avoyelles Parish Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Tax Assessor and are collected by the Sheriff.

AVOYELLES PARISH ASSESSOR
Mandeville, Louisiana

Notes to Financial Statements (Continued)

All valueres taxes are budgeted and recorded in the year levied and billed. For the year ended December 31, 2003, special assessment district taxes were levied at the rate of 3.37 mills on property with assessed valuations totaling \$117,745,580.

Total special assessment district taxes levied during 2003 were \$486,995 of which \$268,237 was included due to seasonal occupation. Taxes receivable at December 31, 2003, were \$318,686.

14) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

Balance, December 31, 2002	\$216,274
Additions	49,777
Deletions	<u> </u>
Balance, December 31, 2003	<u>\$266,051</u>

15) Changes in Long-term Debt

A summary of notes payable transactions follows.

Notes payable, December 31, 2002	\$ 14,992
Debt issued	-
Principal payments	<u>(3,476)</u>
Notes payable, December 31, 2003	<u>\$ 11,516</u>

The note payable (current and long-term portions) at December 31, 2003 is financed with the General Motors Acceptance Corporation and is as follows:

GMAC - \$22,428 non-interest bearing note dated December 27, 2001. Final maturity date December 27, 2004.	<u>\$ 1,476</u>
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The annual requirements to amortize the note outstanding at December 31, 2003 is as follows:

Period Ending December 31,	Principal	Interest	Total
2004	<u>\$ 1,476</u>	<u>\$ -</u>	<u>\$ 1,476</u>

AVOYELLES PARISH ASSESSOR
Mandeville, Louisiana

Notes to Financial Statements (Continued)

64. Pension Plan

Substantially all employees of the Avoyelles Parish Assessor's office are members of the Louisiana Assessor's Retirement Fund ("System"), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System provides retirement, disability and death benefits to plan members and their beneficiaries.

Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 59 with at least 36 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 7% of their final-average salary for each year of credited service, not to exceed 100% 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 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 Assessor's Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-6166.

Funding Policy. Plan members are required by state statute to contribute 5.0% of their annual covered salary and the Avoyelles Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 0.4% of annual covered payroll. Contributions to the System also include one-fourth of 1% 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 Avoyelles Parish Assessor are established and may be amended by state statute. As provided by R.S. 11:165, 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 Avoyelles Parish Assessor's contributions to the System for the years ending December 31, 2001, 2002, and 2003, were \$44,421, \$24,369, and \$28,688, respectively, equal to the required contributions for each year.

(7) Other Post-employment Benefits

Continuing health care benefits are provided for those retired employees who reached the normal retirement age while employed by the assessor. The benefits for retirees and similar benefits for active employees are provided through an insurance company with the monthly premiums being paid solely by the assessor. The assessor recognizes the cost as an expenditure when paid during the year.

AVOYELLES PARISH ASSessor
Marronville, Louisiana

Notes to Financial Statements (Continued)

(8) Deferred Compensation Plan

During the year 2003 the Avoyelles Parish Assessor's office implemented a deferred compensation plan for its employees. The employees contribute monthly to this plan in the amount of their choice. The employer matches up to 2% of each employee's contribution. Employee contributions amounted to a total of \$6,414, and the employer's contributions totaled \$4,913.

(9) Expenditures of the Assessor Paid by the Avoyelles Parish Police Jury

The Avoyelles Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 2003. These expenditures are not reflected in the accompanying financial statements.

(10) Risk Management

The Assessor is exposed to risks of loss in the areas of auto liability and surety bonds. Both of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(11) Investment in Mapping System

The Avoyelles Parish Assessor's office is in the process of developing a computerized mapping system with Gulf Engineers & Consultants (GEC). The estimated cost of the mapping system is approximately \$136,696. Payments are made as the services are rendered. As of December 31, 2003, \$63,796 was spent on the services to establish the computerized mapping system. The system is estimated to be 80% complete as of December 31, 2003. After the system is complete, it is estimated that once a year it will be updated for the land parcels bought and sold.

(12) New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and resources much of the information that the governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Assessor is required to implement this standard for the fiscal year ending December 31, 2004. The Assessor has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

**COMPLIANCE
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**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 Eric Dupuy
Arroyelles Parish Assessor
Arroyelles, Louisiana

We have audited the financial statements of the Arroyelles Parish Assessor, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 28, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Arroyelles Parish Assessor's general purpose financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards and is identified as item 2003-01(C) on the Schedule of Current and Prior Year Audit Findings.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Arroyelles Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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This report is intended solely for the information and use of the Assessor, others within the organization, Legislative Auditor, and the Avoyelles Parish Police Jury. However, this report is a matter of public record and its distribution is not limited. Also, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Keller, Champagne, Siron & Company, LLC
Certified Public Accountants

Monroeville, Louisiana
May 28, 2004

ANYTVELLES PARISH ASSOCIATION

Mindenville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings

and Corrective Action Plans

Year Ended December 31, 2003

Final Year Finding Item No.	Occured	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Assigned Completion Date
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CLIENT YEAR (2003) -

Comments:

2003-010

Yes

Even though my office acted within advice of counsel regarding the disposition of the title building, I am noting that my office will not purchase any non-reversible real property that will create encumbrances in the future.

Baris, Debra

06/20/04

The Anyvelles Parish Assessor violated Article 7 of the Louisiana Constitution - seizure of public funds. The previous assessor paid for a building purchased by the Anyvelles Parish Police Jury in October 1999. The title building was sold by the Anyvelles Parish Police Jury during 2001 and the proceeds from the sale was deposited into the bank account of the Assessor. The proceeds from the sale was less than the original acquisition cost paid by the assessor by \$14,000.

Internal Control Over Financial Reporting:

We noted no matters that are considered to be material weaknesses.

2003-0108 (11/21/03)-

Comments:

There were no instances of non-compliance that were required to be reported.

Internal Control Over Financial Reporting:

There were no findings that required follow-up procedures.