

**ST. LANDRY PARISH ASSESSOR**

Opelousas, Louisiana

**Financial Report****For The Year Ended December 31, 2013**

Under provisions of state law, this report is a public document. Access of this report has been submitted to the 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.

Parish Clerk: Yolande G. G. G.

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(A Corporation of Certified Public Accountants)

### Independent Auditor's Report

Honorable Ellyn Duprelechin  
St. Landry Parish Assessor  
Opelousas, Louisiana

We have audited the accompanying balance sheet of St. Landry Parish Assessor, as of December 31, 2003, and the related statements of operations, assets/equity, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing 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. These 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of St. Landry Parish Assessor, as of December 31, 2003, and the results of its operations and its cash flows for the years 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 June 18, 2004 on our consideration of the St. Landry 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.

Regina B. Howell, CPA, Certified FPM  
Paul G. Miller, CPA, Treasurer 2002

Dr. Larry Mann, CPA, CVA, CFP®  
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Barbara Ann Ward, CPA  
John J. Curry, CPA

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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings, as required by the Louisiana Legislative Auditor, is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Assessor. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Dunnell, Sikes & Kosterich*

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana

June 18, 2008

**ST. LANDRY PARISH ASSessor**  
Opchous, Louisiana

**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 2003**

	Governmental	Account Group	Totals	
	Fund Type	General Fund	(Millions/Dollars Only)	
	General Fund	Assets	2003	2002
<b>ASSETS</b>				
Cash	\$ 81,826	\$ -	\$ 81,826	\$ 109,287
Investments, at cost	328,819	-	328,819	301,746
Aid-refundable tax receivable, net of allowance for uncollectibles	314,142	-	314,142	474,765
State revenue sharing receivable	41,828	-	41,828	64,719
Interest accrued on CDs receivable	2,892	-	2,892	-
Tax roll fees receivable	15,874	-	15,874	8,312
Equipment	-	131,481	131,480	124,584
Accumulating	-	24,972	24,972	22,532
Maps	-	298,751	298,751	298,751
<b>Total assets</b>	<b>\$ 1,120,881</b>	<b>\$ 547,218</b>	<b>\$ 1,779,899</b>	<b>\$ 1,731,681</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,931	\$ -	\$ 4,931	\$ 11,199
Payroll taxes payable	-	-	-	648
<b>Total liabilities</b>	<b>4,931</b>	<b>-</b>	<b>4,931</b>	<b>11,847</b>
<b>Fund equity:</b>				
Investment in general fund assets	-	547,218	547,218	534,999
Fund balance	-	-	-	-
Unreserved	1,188,950	-	1,188,950	1,889,927
<b>Total fund equity</b>	<b>1,188,950</b>	<b>547,218</b>	<b>1,734,168</b>	<b>1,719,636</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,193,881</b>	<b>\$ 547,218</b>	<b>\$ 1,739,899</b>	<b>\$ 1,731,681</b>

The accompanying notes constitute an integral part of this statement.

**ST. LANDRY PARISH ASSESSOR**  
Opchous, Louisiana

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance**  
**General Fund**

For the Years Ended December 2003 and 2002

	<u>2003</u>	<u>(Memorandum Only)</u> <u>2002</u>
<b>Revenues:</b>		
Taxes - Ad valorem		
Ad valorem taxes	\$ 580,410	\$ 571,943
Intergovernmental		
State revenue sharing	62,872	66,970
Charges for services		
Tax roll fees	17,675	17,652
Informational services	2,590	6,218
Miscellaneous		
Income in lieu of taxes	7,142	7,142
Interest income	17,568	19,618
Other	380	321
Total revenues	<u>691,535</u>	<u>690,312</u>
<b>Expenditures:</b>		
Current -		
Office and administrative	671,021	680,110
Capital outlay	2,302	2,821
Total expenditures	<u>673,323</u>	<u>682,931</u>
 Excess (deficiency) of revenues over (under) expenditures	 18,212	 7,381
 Fund balance, beginning	 <u>1,180,327</u>	 <u>1,147,462</u>
 Fund balance, ending	 <u>\$ 1,198,539</u>	 <u>\$ 1,154,843</u>

The accompanying notes constitute an integral part of this statement.

**ST. LANDRY PARISH ASSESSOR**  
Opulente, Louisiana

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Budget (GAAP Basis) and actual - General Fund  
for the Year Ended December 31, 2003**

	2003		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Taxes - Ad valorem	\$ 590,000	\$ 588,408	\$ (1,592)
Imperialmentals			
State revenues sharing	65,000	62,673	(2,327)
Charges for services			
Tax mill fees	18,000	17,673	(327)
Informational services	5,000	5,178	178
Miscellaneous			
Income in lieu of taxes	7,100	7,142	42
Interest income	12,000	17,558	5,558
Other	500	500	-
Total revenues	697,600	695,132	(2,468)
<b>Expenditures:</b>			
Current -			
Office and administrative	735,415	877,825	\$ 142,410
Capital outlay	20,808	8,308	(12,500)
Total expenditures	756,223	886,133	129,910
Excess (Deficiency) of revenues and other sources over expenditures and other uses	\$ (158,623)	6,812	\$ 165,435
Fund balance, beginning		1,189,552	
Fund balance, ending		\$ 1,196,364	

The accompanying notes constitute an integral part of this statement.

**ST. LANDRY PARISH ASSESSOR**  
Opelousas, Louisiana

**Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of certain significant accounting policies and practices.

**Basis of Presentation**

The accompanying general purpose financial statements of the St. Landry Parish Assessor have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

**Financial Reporting Entity**

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury 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. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St. Landry Parish Assessor is not a component unit of the police jury but is a primary government due to the following:

1. The Assessor is an independently elected official.



ST. LANDRY PARISH ASSessor  
Opelousas, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. The Assessor is financially independent of the police jury.
3. The Assessor's office is legally separate from the police jury.

Fund Accounting

The St. Landry Parish 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.

The following fund type and account group are used by the St. Landry Parish Assessor:

1. **General Fund.** The General Fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.
2. **General Fixed Assets Account Group.** This account group is used to account for all property and equipment of the St. Landry Parish Assessor.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets.

Basis of accounting refers to when revenues and expenditures, or expenses, 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.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income is considered "measurable" when assessed and is recognized as

**ST. LANDRY PARISH ASSessor**  
Opheiman, Louisiana

**Notes to Financial Statements**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest income on investments is recorded when the investments have matured and the income is both measurable and available. All other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless significant.

**Budgets**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is adopted for the General Fund. Budgeted amounts presented are as amended by the St. Landry Parish Assessor on December 15, 2011 in a public hearing. Operating appropriations lapse at year-end.

**Encumbrance Accounting**

The St. Landry Parish Assessor does not utilize an encumbrance system.

**Investments**

Investments are stated at cost, which approximates market. These investments which are certificates of deposit are fully secured through federal depository insurance. Louisiana statute authorizes the Assessor to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

**Fixed Assets**

Fixed assets used in governmental fund-type operations are accounted for in the General Fund Asset Account Group, rather than in governmental funds. All fixed assets are valued at historical cost. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable). The Assessor does not have public domain or infrastructure outlays. No interest costs have been incurred on fixed-asset acquisitions. Assets in the General Fund Assets Account Group are not depreciated.

ST. LANDRY PARISH ASSESSOR  
Opaltemas, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Compensated Absence**

Employees of the Assessor's office earn 3 days of annual leave during the first year of employment, 10 days of annual leave from one to ten years of employment, and 15 days of annual leave after ten years of employment. Annual leave must be taken in the year earned and cannot be carried forward from year to year. Payment is not made for unused annual leave upon retirement or termination of employment. Employees of the Assessor's office earn 1 day of sick leave for each month worked. Unused sick leave time may not be added to vacation or retirement and will not be paid upon termination.

**Total Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned "Monomonthly Data" 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 accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation.

NOTE 2 CASH AND INVESTMENTS

At December 31, 2003, the carrying amounts of the Assessor's checking accounts were \$65,826, and the bank balances were \$187,718. The carrying amounts and bank balances of investments were the same amount, which was \$128,819. The bank balances of the checking accounts and the investments of certificates of deposit were insured by federal depository insurance.

NOTE 3 AD VALOREM TAXES

Property taxes receivable at December 31, 2003 were as follows:

<u>Taxes Per Tax Roll</u>	<u>Receipts in December</u>	<u>Estimated Uncollectible</u>	<u>Net Taxes Receivable</u>
\$400,097	\$ 80,289	\$ 1,046	\$ 596,042

An estimated allowance for uncollectible ad valorem tax is based on prior years' experience.

The Assessor's millage assessed for 2003 is 2.83 mills. The Assessor's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for ad valorem taxes for the Assessor. The ad valorem tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

**ST. LANDRY PARISH ASSESSOR**  
Opelousas, Louisiana

**Notes to Financial Statements**

**NOTE 4: FIXED ASSETS**

A summary of changes in general fixed assets for the year ended December 31, 2003, is as follows:

	<u>Balance</u> <u>12/31/2002</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/2003</u>
Equipment	\$ 124,584	\$ 6,500	\$ -	\$ 131,084
Renovating	23,371	1,400	-	24,771
Maps	<u>286,151</u>	<u>-</u>	<u>-</u>	<u>286,151</u>
	<u>\$ 434,106</u>	<u>\$ 7,900</u>	<u>\$ -</u>	<u>\$ 442,006</u>

**NOTE 5: PENSION PLAN**

**Louisiana Assessors' Retirement Fund (System)**

Substantially all employees of the Assessor's office are members of the Louisiana Assessors' Retirement Fund (System), a cost-sharing, multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of assessors and their staff, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating assessors, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Assessors' Retirement Fund, Post Office Box 14499, Baton Rouge, Louisiana 70804-4499, or by calling 1-800-815-0444.

Contributions to the System include employee contributions as a percent of salary and employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year or more often if legislation is passed. Employee contributions to the system were 0.07% of salary. The employer contribution rate for the fiscal year ended December 31, 2003 was 1.0%. In addition, the Fund receives .15% of the taxes shown to be collected on the tax rolls of each parish, including Orleans, and revenue sharing funds as appropriated each year by the legislature.

ST. LANDRY PARISH ASSessor  
Opelousas, Louisiana

Notes to Financial Statements

NOTE 3 PENSION PLANS (Continued)

The St. Landry Parish Assessor's employee contributions for the years ended December 31, 2000, 2001 and 2001 were \$47,177, \$36,628 and \$23,956, respectively.

Employee contributions for the years ended December 31, 2000, 2001 and 2001 were \$27,872, \$25,102 and \$18,116, respectively. Included in employee contributions is an amount paid on behalf of the employees by the St. Landry Parish Assessor. The amount contributed by the St. Landry Parish Assessor before July, 2001 was 1% of salary and after July 1, 2001 it was increased to 4%. The employee contribution paid by the Assessor in the year 2000 amounted to \$13,556, making the Assessor's total retirement expenditure \$46,513 for 2000.

Louisiana Public Employees' Deferred Compensation Plan

The Louisiana Deferred Compensation Plan (LDCP) was established for the purpose of providing supplemental retirement income to employees and independent contractors of a Louisiana public employer by allowing them to defer part of their compensation. The Louisiana Deferred Compensation Commission adopted the LDCP in 1981. The Commission has authority to adopt and interpret rules, implement the Plan, and distribute through contracts or agents. This Plan was adopted in 2001 by the St. Landry Parish Assessor's office. All employees of the Assessor's office can elect to participate, including the Assessor. The LDCP issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Deferred Compensation Plan, 1207 South Acadian Thruway, Baton Rouge, Louisiana 70806-2171 or by calling 1-800-145-4099.

Contributions to the LDCP can be no less than \$20 each month with the exception of participants active in the Plan on October 1, 1984 that allowed a smaller deferral or a participant who elects to defer 1.5% or more of compensation in lieu of Social Security coverage. There are six payment options from which a participant must choose. This election must be chosen at least 30 days prior to the date that the payment will be implemented.

The St. Landry Parish Assessor's employee contribution for the year ended December 31, 2000 was \$24,317.

Employee contributions for the year ended December 31, 2000 were \$14,317.

**ST. LANDRY PARISH ASSESSOR**  
Opelousas, Louisiana

Notes to Financial Statements

**NOTE 6    DETAILS OF EXPENDITURES OF THE GENERAL FUND**

A presentation of General Fund expenditures along with a comparison to budget for the year 2003 and the actual expenditures for 2002 is as follows:

	2003		Variance Favorable (Unfavorable)	2002
	Budget	Actual		(Millions of Dollars) Actual
<b>Office and administrative</b>				
Salaries	1,181,800	1,178,199	3,601	1,171,372
Insurance benefits	81,000	79,418	1,582	76,708
Expense allowance	8,800	8,774	26	8,815
Travel and education	21,000	16,003	4,997	16,241
Deferred compensation	21,000	24,222	3,222	21,308
Software user fees	1,500	2,158	258	1,210
Computer maintenance	20,000	17,320	2,679	14,815
Field expenses	8,500	6,888	1,611	7,341
Bank charges	500	307	193	331
Office supplies	18,000	16,189	1,811	20,142
Telephone	18,000	16,719	1,280	15,879
Other insurance	12,000	8,813	3,187	10,022
Dues, ads, and subscriptions	6,500	4,000	2,495	7,846
Professional services	14,000	11,885	2,115	12,192
Retirement benefits	40,000	39,002	998	48,829
Parking	525	325	-	525
Postage	10,000	8,819	1,181	8,277
Arbitral	1,000	112	888	-
Equipment maintenance and rental	13,000	9,282	3,718	8,844
Payroll taxes	10,000	7,143	2,857	6,946
Utilities	1,000	850	150	-
Miscellaneous	1,100	38	1,062	60
	<u>1,728,621</u>	<u>1,571,823</u>	<u>156,798</u>	<u>1,598,121</u>
<b>Capital outlay</b>				
Equipment	20,000	8,300	11,691	3,921
	<u>20,000</u>	<u>8,300</u>	<u>11,691</u>	<u>3,921</u>
<b>Total expenditures</b>	<u><b>1,748,621</b></u>	<u><b>1,580,123</b></u>	<u><b>168,489</b></u>	<u><b>1,602,042</b></u>

ST. LANDRY PARISH ASSESSOR  
Opelousas, Louisiana

Notes to Financial Statements

NOTE 7 OPERATING LEASES

In January 2002, the Assessor entered into an operating lease for a copier. The operating lease was for 60 months with monthly payments of \$174.68. Rental expense for 2003 was \$2,295. The future minimum rental payments required by the lease are as follows:

2004	\$ 1,295
2005	1,295
2006	1,295
2007	949

In December 2000, the Assessor entered into an operating lease for a car. The operating lease was for 36 monthly payments of \$444.29. At the end of the lease, the Assessor had the option of purchasing the car for \$12,180, plus official fees and taxes or entering the contract. The Assessor did not exercise this option.

NOTE 8 COMMITMENTS

In April, 1999, the Assessor entered into a proposal with Telen International, Ltd. to provide mapping and data construction services for all real property parcels within the St. Landry Parish Assessor's authority. The total cost of the project is \$212,382. Payments totaling \$113,548 were made in 2000. No payments were made on this project in 2001, 2002, or 2003.

## INTERNAL CONTROL AND COMPLIANCE





24 Department of Certified Public Accountants

**Report on Compliance and on Internal Control  
Over Financial Reporting Based on An  
Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards**

**Board of Commissioners  
St. Landry Parish Assessor  
Opelousas, Louisiana**

We have audited the general purpose financial statements of the St. Landry Parish Assessor as of and for the year ended December 31, 2003, and have issued our report thereon dated June 18, 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 St. Landry 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the St. Landry 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 relative low level the risk that misstatements in amounts that could 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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James C. Moore, CPA  
Kevin D. Young, CPA  
Barbara Ann White, CPA  
John J. Cary, CPA

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This report is intended solely for the information of the St. Landry Parish Assessor, its management and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.

*Donnell Allen & Finkbeiner*

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana

June 18, 2008

ST. LANDRY PARISH ASSessor  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2003

**PART 1 SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Auditor's Report

An unqualified opinion has been issued on the St. Landry Parish Assessor's financial statements as of and for the year ended December 31, 2003.

Reportable Conditions - Financial Reporting

No reportable conditions were noted during the audit of the financial statements.

Material Noncompliance - Financial Reporting

No instances of noncompliance material to the financial statements were noted during the audit of the financial statements.

**FEDERAL AWARDS**

This section is not applicable for the year ending December 31, 2003.

**PART 2 FINDINGS RELATING TO THE AUDIT IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

No findings.

**PART 3 FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL PROGRAMS**

At December 31, 2003, the St. Landry Parish Assessor did not meet the requirements to have a single audit in accordance with OMB Circular A-133, therefore, this section is not applicable.

ST. LAMERY PARISH ASSessor  
Opelousas, Louisiana

Schedule of Prior Year Findings  
Year Ended December 31, 2003

Section I -	Internal Control And Compliance Material To The Financial Statements
	No Findings.
Section II	Internal Control and Compliance Material to Federal Awards
	NA
Section III	Management Letter
	No Findings.