

WASHINGTON PARISH ASSOCIATION  
FRANKLINTON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003

Under provisions of state law this report is a public document. Accordingly the 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.

Release Date 7-28-04

ROBERT A. NELSON  
CERTIFIED PUBLIC ACCOUNTANT

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Under provisions of state law, this report (supplemental accountants' review of the report has been submitted to the entity and state appropriate public officials. The reports available for public inspection at the State House office of the Legislative Auditor and, where appropriate, state office of the parish clerk of court.

Statement Date: 7-28-04



WASHINGTON PARISH ASSessor  
FRANKLINTON, LOUISIANA

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

	Governmental Fund - General Fund	Account Group General Fund Assets	Total (Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
Cash and cash equivalents	\$ 238,368	\$ -	\$ 238,368
Revenues receivable:			
Ad valorem taxes	397,214	-	397,214
State revenue sharing	65,075	-	65,075
Office Furnishings and Equipment	—	277,987	277,987
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 699,657</b>	<b>\$ 277,987</b>	<b>\$ 977,644</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,296	\$ -	\$ 1,296
Payroll tax liabilities	789	-	789
<b>Total liabilities</b>	<b>2,085</b>	<b>-</b>	<b>2,085</b>
<b>Equity and Other Credits:</b>			
Investment in general fixed assets	-	277,987	277,987
Fund balances - unreserved - unassigned	687,854	-	687,854
<b>Total equity and other credits</b>	<b>687,854</b>	<b>277,987</b>	<b>965,841</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 699,657</b>	<b>\$ 277,987</b>	<b>\$ 977,644</b>

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

WASHINGTON PARISH ASSESSOR  
FRANKLINTON, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND

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

	General Fund	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$ 581,039	\$ 453,523	\$ 127,516
State revenue sharing	65,074	65,937	( 863)
Interest earnings	7,816	15,009	( 7,193)
Parish government	30,000	30,000	-
Other	<u>17,792</u>	<u>12,588</u>	<u>5,204</u>
<b>Total Revenue</b>	<u>681,681</u>	<u>677,057</u>	<u>4,624</u>
<b>EXPENDITURES</b>			
Personal services and related benefits	554,414	548,671	( 5,743)
Materials and supplies	13,624	12,771	( 853)
Operating services	78,267	74,089	( 4,177)
Travel and auto	11,771	11,594	( 177)
Capital outlay	<u>37,249</u>	<u>80,000</u>	<u>42,751</u>
<b>Total Expenditures</b>	<u>685,325</u>	<u>687,125</u>	<u>1,799</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 3,644)	\$ 1,932	\$ 5,576
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>581,584</u>		
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 582,654</u>		

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

WASHINGTON PARISH ASSESSOR  
FRANKLINTON, LOUISIANA

Notes to the Financial Statements

INTRODUCTION

As provided by Article VII, Section 34 of the Louisiana Constitution of 1904, 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 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 personally responsible for the actions of the deputies.

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

At December 31, 2003 there were 21,481 real property and movable property assessments totaling \$117,762,548 and \$28,138,170, respectively. There was an increase of 143 real property assessments and a total increase of \$3,675,560 in assessed value over the prior year caused primarily by an increasing number of new businesses, construction and rising property values in the parish during the year. There was a decrease of 9 parcel property assessments and a total decrease of \$5,348,728 in assessed value from the prior year caused primarily by equipment being removed from service by Gaylord Container Corp., the parish's largest taxpayer.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Washington 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

The assessor is an independently elected official; however, the assessor is fiscally dependent on

## WASHINGTON PARISH ASSESSOR

Franklinton, Louisiana

Notes to the Financial Statements (continued)

the Washington Parish Government. The parish government maintains and operates the parish courthouse in which the assessor's office is located and provides funds for equipment and furniture of the assessor's office. In addition, the parish government's general purpose financial statements would be incomplete or misleading without inclusion of the assessor. For these reasons, the assessor was determined to be a component unit of the Washington Parish Government, 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 Washington Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### C. FUND ACCOUNTING

The assessor uses a fund (General Fund) and two account groups (the General Fixed Assets Account Group and the General Long-Term Obligations Account Group) 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.

The General Fund, as provided by Louisiana Revised Statute (R.S.) 47:1506, is the principal fund of the assessor and accounts for the operation of the assessor's office. Ad valorem tax revenue authorized by Act 564 of 1989 is accounted for in this fund. General operating expenditures are paid from this fund.

### 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

**WASHINGTON PARISH ASSESSOR**  
Franklin, Louisiana  
Notes to the Financial Statements (continued)

by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

- (1) **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. The taxes are recognized as revenue in the year they are assessed, and generally are collected in December of the current year and January and February of the ensuing year. Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available. State revenue sharing is appropriated by the legislature at the end of the calendar year and is recorded in the year of appropriation. Other revenues are recorded in the period received due to the nature of the transactions.
- (2) **Expenditures:** Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGETS**

The Washington Parish Assessor adopts an annual budget for the General Fund on the modified accrual basis of accounting for revenues and expenditures. The original proposed budget for 2003 was published in the official journal and made available for public inspection on November 20, 2002. The public hearing for the proposed budget was held on December 6, 2002 and the budget was adopted on December 4, 2002. Formal budget integration is not employed as a management control device during the year. All appropriations lapse at year end.

The assessor reserves all authority to make changes to the budget. There was one amendment to the original budget in 2003. Budgeted amounts in the accompanying financial statements include the revised budget.

**F. ENCUMBRANCES**

The Washington Parish Assessor does not use encumbrance accounting.

**G. 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. 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 or any other state of the United States, or under the laws of the United States.



WASHINGTON PARISH ASSESSOR  
Franklinton, Louisiana  
Notes to the Financial Statements (continued)

**H. AD VALOREM TAXES RECEIVABLE**

Ad valorem taxes receivable on the balance sheet are shown net of any estimated uncollectible amount.

**I. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time of purchase, 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. General fixed assets provided by the Washington Parish Government are not recorded within the general fixed assets account group.

**J. COMPENSATED ABSENCES**

All employees of the assessor's office earn from five to twenty days of vacation leave each year, depending on the length of service. Vacation leave must be taken during the year earned. However, upon termination or retirement, employees are paid for unused vacation leave earned during the year. All full-time employees earn 12 days of sick leave each year. A total of 45 days of sick leave can be accumulated. All accumulated sick leave lapses upon termination. There were no accumulated and vested leave benefits required to be reported in accordance with GASB Statement No. 16 at December 31, 2003.

**K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General 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 General Fund when due.

**L. 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.

WASHINGTON PARISH ASSESSOR  
 Franklinton, Louisiana  
 Notes to the Financial Statements (continued)

2. LEVIED TAXES

The Washington Parish Assessor is authorized to levy up to 5.37 mills in ad valorem taxes. A 5.37 mill ad valorem tax was levied for the year ended December 31, 2003.

The following are the principal taxpayers for the parish:

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
1. Gaylord Container Corp.	Paper mill	\$20,046,000	10%
2. Energy Louisiana, Inc.	Power company	1,984,200	1
3. Florida Gas Transmission Co.	Pipeline	1,791,600	1
Total		\$23,821,800	21%

The total assessed valuation for all taxpayers at December 31, 2003 was \$115,901,710. This figure was used in calculating the percentage of the "assessed valuation of each of the largest taxpayers" to the "total assessed valuation for all taxpayers".

3. CASH AND CASH EQUIVALENTS

At December 31, 2003, the assessor had cash and cash equivalents (bank balances) totaling \$228,368 as follows:

Interest-bearing demand deposits	\$ ( 716)
Time deposits	120,247
Funds deposited with Louisiana Asset Management Pool	108,405
Total	\$228,368

These deposits are stated at cost. Under state law, these deposits (or the resulting 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank fund that is mutually acceptable to both parties. At December 31, 2003 the assessor had \$137,686 in deposits (collected bank balances) and \$108,407 in the Louisiana Asset Management Pool. These deposits are secured from risk by \$117,436 of federal deposit insurance and \$20,977 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAASB category 5). Even though the pledged

WASHINGTON PARISH ASSessor  
Franklin, Louisiana  
Notes to the Financial Statements (continued)

securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 38:1229 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.

Investments held at Bank One consist of \$108,877 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 88.126, the investment in LAMP at Bank One is not categorized in the three risk categories provided by GASB Codification Section 88.129 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(b) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the internal investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. These investments are classified as cash equivalents in the accompanying financial statements.

WASHINGTON PARISH ASSESSOR  
Franklinton, Louisiana  
Notes to the Financial Statements (continued)

4. CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 2001	\$ 214,997
Additions	37,340
Deductions	<u>(4,738)</u>
Balance, December 31, 2001	<u>\$ 247,602</u>

5. PENSION PLAN

Substantially all employees of the Washington Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan 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 or who retire at or after age 50 with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to three percent of their final-average salary for each year of credited service, not to exceed 50 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 who 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 71168-1786, or by calling (318) 421-4446.

*Funding Policy:* Plan members are required by state statute to contribute 8% of their annual covered salary and the Washington Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. The assessor now has the option of paying the 8% employee portion directly instead of withholding the funds from the employer's checks. The assessor currently pays both the employer and employee portion of the pension contribution. 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

WASHINGTON PARISH ASSESSOR  
Franklin, Louisiana  
Notes to the Financial Statements (continued)

by the legislature. The contribution requirements of plan members and the Washington 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 Washington Parish Assessor's contributions to the System for the years ending December 31, 2003, 2002 and 2001, were \$88,493, \$74,526, and \$51,851, respectively, equal to the required contributions for each year.

6. DEFERRED COMPENSATION PLAN

The assessor offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan is administered by the Louisiana Deferred Compensation Commission. The plan, available to all full-time employees of the assessor, permits them to defer a portion of their salary until future years.

All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust by Great West Life & Annuity Insurance Co. for the exclusive benefit of the participants and their beneficiaries.

Participants may contribute up to 100% of their salary with the assessor matching up to 4.5% of compensation. Maximum annual contributions for participants under age 50 and for participants age 50 and older may not exceed \$12,000 and \$14,000 respectively. All contributions are immediately vested. The assessor contributed \$17,283 to the plan during the year ended December 31, 2003.

7. OTHER POST-EMPLOYMENT BENEFITS

The Washington Parish Assessor provides hospitalization and cancer insurance at 100 percent for all retired employees but does not pay for the coverage of their dependents. To be eligible for post-employment benefits, the employee must have been a full-time employee and eligible for retirement benefits from the Louisiana Assessors' Retirement System, as described in Note 5. The Washington Parish Assessor provides these benefits on a pay-as-you-go basis. Currently, the Assessor is paying post-employment benefits for two retired employees. The assessor paid \$6,324 in hospitalization insurance premiums for the year ended December 31, 2003.

Retired employees are allowed to maintain dependent coverage of hospitalization and cancer insurance at their expense. Under this arrangement, the retired employee sends the applicable premium to the insurance carrier, including the Assessor from any involvement in the transaction.

WASHINGTON PARISH ASSESSOR  
Franklin, Louisiana  
Notes to the Financial Statements (continued)

8. EXPENDITURES FOR THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

Certain operating expenditures of the assessor's office are paid by the Washington Parish Government as required by Louisiana Revised Statute 33:4713. The assessor's office is located in the Washington Parish Courthouse, and the upkeep and maintenance of the courthouse are paid by the Washington Parish Government. These expenditures are not reflected in the accompanying financial statements.

9. LITIGATION

The Washington Parish Assessor was not involved in any litigation at December 31, 2003.

10. RISK MANAGEMENT

The assessor is exposed to various risks of loss related to limited torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered, in part, by commercial insurance. Settlements have not exceeded insurance coverage in each of the past three years.

11. INTERGOVERNMENTAL AGREEMENT

During 1994, the Washington Parish Assessor entered into an intergovernmental agreement with the Washington Parish Police Jury, now the Washington Parish Government and other elected officials of the parish to provide security for the main courthouse building. Under the terms of the agreement, the assessor voluntarily contributes to the project the estimated share of the costs involved. The assessor paid \$0 in 2003.

**ROBERT A. NEILSON**  
CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

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—————  
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**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 ACCOUNTING STANDARDS**

Honorable Randall Searl  
Washington Parish Assessor  
Franklin, Louisiana

I have audited the general purpose financial statements of the Washington Parish Assessor, a component unit of the Washington Parish Government, as stated for the year ended December 31, 2003, and have issued my report thereon dated June 4, 2004. I conducted my 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 Washington Parish Assessor's general purpose financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Governmental Auditing Standards* and which are described in the accompanying schedule of current year audit findings as items 2003-2, 2003-3 and 2003-4.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Washington Parish Assessor's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Washington 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 of current year audit findings as Item 2003-1.

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. My 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, the reportable condition described above and in Item 2003-1 is considered to be a material weakness.

This report is intended solely for the information and use of the Washington Parish Assessor, the Washington Parish Government, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountant

Bogalusa, Louisiana  
June 4, 2004



Washington Parish Assessor  
Franklin, Louisiana

Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended December 31, 2003

**Section 1 – Internal Control and Compliance Material to the Financial Statements**

Reference No.

2003-1

Description of Finding

Inadequate Segregation of Duties

Corrective Action Planned

None - To employ such controls may not be cost beneficial

Name of Contact Person

Randall Seal

Anticipated Completion Date

None

Reference No.

2003-3

Description of Finding

The assessor purchased a vehicle in November, 2003 at a cost of \$35,084. Three written bids were received and the lowest bid was accepted. However, there was no evidence of advertisement for bids. The public bid law requires that all purchases of materials and supplies exceeding the sum of \$15,000 be advertised and let to the lowest responsible bidder.

Corrective Action Planned

The public bid law will be considered and followed for all future purchases.

Name of Contact Person

Randall Seal

Reference No.

2000-3

Description of Finding

The assessor paid wages to an employee, who missed work due to injuries, in excess of the employer's accumulated sick leave. Expenditure restriction laws state, in part, that funds of a political subdivision shall not be loaned, pledged, or donated to or for any person.

Corrective Action Planned

The assessor's office received full reimbursement from the employee in February 2003 for all the extra sick time that was paid.

In the future, expenditure restriction laws will be followed for all disbursements.

Name of Contact Person

Randall Seal

Reference No.

2000-4

Description of Finding

The assessor did not timely file a report of expenditures for the year ended December 31, 2000 with the parish governing authority and clerk of court.

L.R.S. 42:283-285 requires the assessor to furnish a written itemized report of expenditures to the Washington Parish Government and to the Washington Parish Clerk of Court within 90 days after the close of the year.

Corrective Action Planned

The required report was filed , but not within 30 days after the close of the fiscal year. Future reports will be timely filed with the appropriate agencies.

Name of Contact Person

Randall Seal

Section II – Management Letter

None

Washington Parish Assessor  
Franklin, Louisiana

Summary Schedule of  
Prior Audit Findings  
For the Year Ended December 31, 2003

**Section 1 – Internal Control and Compliance Material to the Financial Statements**

Reference Number	2000-1
Fiscal Year Finding Initially Occurred	December 31, 1994
Description of Finding	Inadequate Segregation Duties
Corrective Action Taken	No
Planned Corrective Action	None
Reference Number	2002-3
Fiscal Year Finding Initially Occurred	December 31, 2002
Description of Finding	Expenditures to be reported to police juries and clerks of courts
Corrective Action Taken	Partially
Planned Corrective Action	Future reports will be timely filed with the appropriate agencies