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**Garden District Security District**  
**New Orleans, Louisiana**

**General Purpose Financial Statements**  
**And Accompanying Reports and Information**

**For the Year Ended December 31, 1999**

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

Release Date 8-30-00

# Garden District Security District

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**Section I**

**Transmittal Letter**

**PEDELAHORE & CO., LLP**  
*Certified Public Accountants*

ROBERT J. MORA, CPA  
MARY H. VALIGOSKY, CPA  
KENT A. BERGER, CPA

MEMBER  
POLARIS INTERNATIONAL  
AMERICAN INSTITUTE OF CPA'S  
SOCIETY OF LOUISIANA CPA'S

April 29, 2000

Legislative Auditor  
Post Office Box 94397  
1600 North 3<sup>rd</sup> Street  
Baton Rouge, Louisiana 70804

Re: Garden District Security District  
New Orleans, Louisiana

We have completed the compilation/attest engagements of Garden District Security District (the District) as of and for the year ended December 31, 1999. In accordance with your instructions outlined in the *Louisiana Governmental Audit Guide* please find enclosed two bound and one unbound copies of the financial statements and accompanying reports and information, including a management letter. Also attached (but not bound herein) is the Data Collection Form concerning these engagements.

Additionally, three copies of the financial statements and reports referred to above have been distributed to the Board of Commissioners of the District.

As indicated in Note 2 to the financial statements, there are no component units included in the District's reporting entity.

Respectfully,



Pedelahore & Co., LLP  
Certified Public Accountants

## **Section II**

### **General Purpose Financial Statements**

**PEDELAHORE & Co., LLP**  
Certified Public Accountants

Accountant's Compilation Report

To the Board of Commissioners  
Garden District Security District  
New Orleans, Louisiana

We have compiled the accompanying general purpose financial statements of Garden District Security District as of and for the year ended December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Garden District Security District. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated April 29, 2000, on the results of our agreed-upon procedures.



April 29, 2000

**Garden District Security District**  
**Balance Sheet**  
December 31, 1999

**Assets**

Cash	\$ 20,856
Due from Board of Liquidation, City Debt	<u>43,465</u>
 Total Assets	 <u><u>\$ 64,321</u></u>

**Liabilities and Fund Balance**

Accounts payable	\$ 18,044
Other accrued expenses	<u>3,500</u>
 Total Liabilities	 <u>21,544</u>
 Fund Balance	 <u>42,777</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 64,321</u></u>

See accountant's compilation report and selected information.

**Garden District Security District**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 1999

<b>Revenues</b>	
Ad valorem taxes	\$ 341,858
Interest earned	<u>7,767</u>
 Total Revenues	 <u>349,625</u>
 <b>Expenditures</b>	
Patrol/Security services	236,509
Legal defense	37,525
Administrative/Office expense	15,913
Accounting and auditing	3,655
Intragovernmental charge - 1%	3,419
Event expenses/Contstituent awareness	2,755
Printing, stationery and forms	2,624
Consulting services - security	2,500
Insurance	945
Postage and delivery	795
Miscellaneous	<u>208</u>
 Total Expenditures	 <u>306,848</u>
 <b>Excess of Revenues Over Expenditures</b>	 42,777
 Fund Balance at Beginning of Year	 <u>-</u>
 <b>Fund Balance at End of Year</b>	 <u><u>\$ 42,777</u></u>

See accountant's compilation report and selcted information.



**Garden District Security District**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable (Unfavorable)	<u>%</u> Variance
<b>Revenues</b>				
Ad valorem taxes	\$ 343,000	\$ 341,858	\$ (1,142)	
Interest earned	6,360	7,767	1,407	
<b>Total Revenues</b>	<u>349,360</u>	<u>349,625</u>	<u>265</u>	0.1
<b>Expenditures</b>				
Patrol/Security services	247,508	236,509	10,999	
Legal defense	42,500	37,525	4,975	
Administrative/Office expense	17,100	15,913	1,187	
Accounting and auditing	1,500	3,655	(2,155)	
Intragovernmental charge - 1%	3,530	3,419	111	
Event expenses/Constituent awareness	3,959	2,755	1,204	
Printing, stationery and forms	1,583	2,624	(1,041)	
Consulting services - security	2,500	2,500	-	
Insurance	2,500	945	1,555	
Postage and delivery	1,583	795	788	
Miscellaneous	2,500	208	2,292	
<b>Total Expenditures</b>	<u>326,763</u>	<u>306,848</u>	<u>19,915</u>	6.1
<b>Excess of Revenues Over Expenditures</b>	22,597	42,777	20,180	
Fund Balance at Beginning of Year	-	-	-	
<b>Fund Balance at End of Year</b>	<u>\$ 22,597</u>	<u>\$ 42,777</u>	<u>\$ 20,180</u>	

See accountant's compilation report and selected information.

Selected Information -- Substantially All Disclosures Required by Generally Accepted Accounting Principles Are Not Included

Note 1. Introduction

The Garden District Security District (the District) is a special taxing district created by Act 86 of the First Extraordinary Session of 1998 of the Louisiana Legislature (Louisiana Revised Statute 33:2740.38), for the purpose of promoting and encouraging the security of the Garden District in the City of New Orleans.

The District is governed by a Board consisting of eleven members (commissioners) who are both residents and real property owners within the District. The commissioners are appointed by certain organizations within the District, the mayor, and the state senator and state representative of the District. Commissioners are appointed on a rotating and staggered schedule of three-year terms, and serve without compensation.

The boundaries of the District are areas bounded by and including both sides of Carondelet Street, Jackson Avenue, Magazine Street, and Louisiana Avenue. The District serves over 2,500 residents and businesses and includes approximately 1,600 taxable properties.

The District has no employees and has contracted out the administrative function of the organization to an independent contractor that provides an office and a professional staff member.

As approved by a majority of voters of the District in November 1998, the affairs of the District will be funded beginning in 1999 and through 2003, through the imposition of a special ad valorem tax on all taxable real property within the District.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

Except as noted in the third paragraph of the accountant's report, the accompanying general purpose financial statements of the District 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.

## Selected Information – Substantially All Disclosures Required by Generally Accepted Accounting Principles Are Not Included

### Reporting Entity

The Garden District Security District is the basic level of government, which has financial accountability and control over all affairs of the District related to promoting and encouraging the security of the Garden District in Orleans Parish. The District is not included in any other governmental “reporting entity” as defined by the GASB pronouncement, because the majority of Board members are appointed by the public, and said Board has decision making authority, the authority to set rates (within legally prescribed limits), the power to designate management, the ability to significantly influence operations, and has primary accountability for fiscal matters. In addition, there are no component units as defined in GASB Statement 14, which are included in the District’s reporting entity.

### Fund Accounting

Due to the nature of the organization and its present operations, all revenues and expenditures of the District are accounted for in the General Fund, a governmental fund type.

### Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured; basis of accounting refers to timing of when revenues and expenditures are recognized in the accounts and reported in the financial statements.

All revenues and expenditures of the District are accounted for in the General Fund (a governmental fund type). Governmental funds use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, if measurable.

### Budget

The District is required by state law to adopt an annual budget. Once the budget is approved it can be amended only by approval of a majority of commissioners at their regular Board meetings. Such amendments are reflected in the official minutes of the Board.

**Section III**

Report on Agreed-Upon Procedures

Louisiana Attestation Questionnaire

Management's Corrective Action Plan

Management Letter

**PEDELAHORE & Co., LLP**  
Certified Public Accountants

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board of Commissioners  
Garden District Security District  
New Orleans, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Garden District Security District (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Garden District Security District's compliance with certain laws and regulations during the period ended December 31, 1999, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures meeting the above criteria.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Not applicable; the District has no employees or elected officials.



3. Obtain from management a listing of all employees paid during the period under examination.

Not applicable; the District has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Not applicable; the District has no employees.

### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the budget amendments during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on February 26, 1999, which indicated that the budget had been adopted by the Board of Commissioners by a majority vote. Subsequent budget amendments were traced to the minutes of Board meetings for approval.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year varied from budgeted amounts as follows:

Revenues	+ .1%
Expenditures	- 6.1

### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:
  - (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

### *Accounting and Reporting*

- (b) determine if payments were properly coded to the correct fund and general ledger account; and,

All of the payments were properly coded to the correct fund and general ledger accounts.

- (c) determine whether payments received approval from proper authorities.

Inspection of the cancelled checks for each of the six selected disbursements indicated that all checks were properly signed by authorized officials. Although management has asserted that the supporting documentation was presented and approved at the time the checks were signed, we could find no evidence supporting this assertion.

### *Meetings*

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is required to post a notice of each meeting by – posting a copy of the notice at the principal office of the public body holding the meeting, or if no such office exists, at the building in which the meeting is to be held; or by publication of the notice in an official journal of the public body no less than twenty-four hours before the meeting.

We noted that the minutes contained confirmations that public notice of all regular and special meetings were posted more than twenty-four hours before each meeting. However, for seven of the regular scheduled meetings the minutes indicated that notices were posted at the meeting site, but did not stipulate that notices were also posted at the District's office.

### *Debt*

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

A reading of the minutes of the District for the year indicated no approval for the types of payments noted. Inspection of payroll records was not appropriate, as the District has no employees.

This was the District's initial year of operations. Accordingly, there were no prior period findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Reddick et al., LLP*

April 29, 2000



**LOUISIANA ATTESTATION QUESTIONNAIRE**

1 MARCH 2000 (Date Transmitted)  
Garden District Security District

Pedelahore & Co., LLP, CPA's  
203 Carondelet St., Suite 630  
New Orleans, LA

In connection with your compilation of our financial statements as of December 31, 1999, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 1 March 2000 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [  ] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [  ] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [  ] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [  ] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ / ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ / ] No [ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ / ] No [ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ / ] No [ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ / ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

POSITION VACANT Secretary \_\_\_\_\_ Date \_\_\_\_\_  
W.W.W.R. Treasurer 29 June 2000 Date  
Edward J. Britton President 29 JUN 00 Date

**Garden District Security District**  
Management's Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 1999

The Garden District Security District respectfully submits the following corrective action plan for the year ended December 31, 1999.

**Section I. Agreed-Upon Procedures**

The findings presented in the Independent Accountant's Report on Agreed-Upon Procedures are discussed below. The findings are numbered consistently with the numbers assigned in the report.

*Item 8 (c). -- Accounting and Reporting*

**Finding:**

The District's policy for proper approval of payments requires the check signer(s) to review the supporting documents at the time the check is signed. Although management has asserted that the supporting documents were presented, reviewed and approved upon signing of the related checks, we could find no evidence supporting this assertion.

**Recommendation:**

In order to provide verification for proper authorization of all payments, we suggest that the reviewer/check signer(s) initial the related supporting documents at the time the check is signed.

**Management's Response:**

We know the supporting documentation was presented and reviewed at the time checks were signed, and that all payments were properly authorized. However, we did not view documentation of the review as a process separate from signing the checks. Effective July 1, 2000, we will institute a procedure for the check signer(s) to initial the supporting documentation in order to have verification of the review process. Implementation of these new procedures may be confirmed by contacting Shelley Landrieu, Executive Director, at 504/525-7911.

## Item 9. -- *Meetings*

### Finding:

The District is required to post a notice of each meeting by – posting a copy of the notice at the principal office of the public body holding the meeting, or if no such office exists, at the building in which the meeting is to be held; or by publication of the notice in an official journal of the public body no less than twenty-four hours before the meeting. Although management has asserted that such notices were properly posted, the minutes for seven of the regular scheduled meetings did not provide verification that meeting notices were posted at the District's office.

### Recommendation:

We recommend that board meeting minutes include proper confirmation of public notice by specifying that the notice was properly posted at the District's office.

### Management's Response:

We have complied with the law requiring the posting of meeting notices. We did not realize that the confirmations in the minutes were lacking verification that the notices were posted at the District office. We concur with the accountant's recommendation, and effective July 1, 2000, the Executive Director will insure that the minutes include proper confirmation.

## **Section II. -- Management Letter**

The matters presented in the accountant's Management Letter are summarized below. The suggestions are identified consistently with the numbers assigned in the letter.

### Suggestion 1999-1. *Segregation of Duties*

#### Recommendation:

Monthly bank statements should be mailed directly to a responsible official other than the Executive Director for review. To further enhance internal controls the monthly bank reconciliation should be reviewed and approved.

#### Management's Response:

Effective July 1, 2000, we will institute the following procedures to insure the monthly bank statement, canceled checks and bank reconciliation are reviewed and approved, accordingly:



1. The monthly bank statements will be mailed directly to the Treasurer in order to review the bank statement and canceled checks for inappropriate transactions. The Treasurer will then forward that information to the Executive Director for reconciliation.
2. Periodically, the Treasurer, or another officer of the Board will initial and review the completed reconciliation and apply the following procedures.
  - a. agree the balance per bank to the reconciliation
  - b. agree the reconciled balance to the general ledger
  - c. review the reconciling items (i.e., deposits in transit and checks outstanding) for unusual items, and compare the reconciliation to the prior period for items outstanding for an extended period.

Implementation of these procedures may be confirmed by contacting the Executive Director.

Suggestion 1999-2. *Reconcile Bank Accounts to the End of Month Control Balance*

Recommendation:

Monthly bank statements should be reconciled to the end of month general ledger control balance.

Management's Response:

Effective July 1, 2000, the Executive Director will institute the procedure of reconciling the bank statements to the end of month general ledger control balance.

Suggestion 1999-3. *Vendor Invoice Cancellation*

Recommendation:

All supporting invoices or documents should be marked "paid" as a means of effectively canceling their re-use. This may be accomplished by use of a rubber stamp, which should also include spaces for – appropriate approval, date paid, check number, and general ledger account coding (optional).

Management's Response:

Effective July 1, 2000, the Executive Director will institute procedures to record the following information on vendor invoices and supporting documents:

1. Initials of reviewer for approval
2. Date paid
3. Check number, and
4. General ledger account coding (optional)

**PEDELAHORE & Co., LLP**  
Certified Public Accountants

Management Letter

To the Board of Commissioners  
Garden District Security District  
New Orleans, Louisiana

We have completed our compilation/attest engagements of the Garden District Security District (the District) for the year ended December 31, 1999. As part of our engagements we have issued our compilation report on the financial statements, dated April 29, 2000, and our report on applying certain agreed-upon procedures, dated April 29, 2000.

In accordance with our arrangements made with you in conjunction with the above engagements, our work did not include a review or study and evaluation of the internal control structure. Accordingly, we express no opinion on the effectiveness of the District's internal control over financial reporting, compliance with laws or regulations, or any part thereof. However, in performing the services referred to above we became aware of the following matters, which represent suggestions for improved internal controls.

*Suggestion 1999-1. Segregation of Duties*

Condition:

Bank reconciliations are being prepared by the Executive Director who has other cash receipt and disbursement responsibilities and are not being reviewed by another responsible official.

Reason for Improvement:

Under a desirable internal control structure, the origination and completion of single transactions are never under the control of the same individual. Implementing independent review procedures would allow management to take appropriate action on a timely basis to correct discrepancies that might arise due to bookkeeping errors, bank errors, or misappropriation or misuse of funds as well as provide an independent check of the receipt and disbursement functions.

Recommendation:

We are aware of the difficulties in attempting to establish an ideal internal control structure with a limited number of personnel. However, the recommendations outlined below will afford more effective control with a minimum of effort.

1. Have the monthly bank statement mailed directly to the Treasurer, President, or some official other than the Executive Director.
2. The official should review the bank statement and canceled checks for inappropriate transactions, and then forward that information to the Executive Director for reconciliation.
3. Control could be enhanced further if the monthly reconciliation were periodically reviewed by a responsible official. This review should be evidenced by the reviewer's initials and include the following procedures:
  - a. agree the balance per bank to the reconciliation,
  - b. agree the reconciled balance to the general ledger,
  - c. review the reconciling items (i.e., deposits in transit and checks outstanding) for unusual items, and compare the reconciliation to the prior period for items outstanding for an extended period.

*Suggestion 1999-2. Reconcile Bank Accounts to the End of Month Control Balance*

Condition:

We noted that monthly bank statements were reconciled to the District's check register balance rather than to the end of month general ledger control balance.

Reason for Improvement:

If accounts are not reconciled to the general ledger control balance, necessary end-of-month adjustments may not be recorded timely, and monthly financial statements could be distorted.

Recommendation:

We suggest that bank statements be reconciled to the general ledger as of the end of the month.

*Suggestion 1999-3. Vendor Invoice Cancellation*

Condition:

Generally, vendor invoices or other supporting documents were voided or canceled only by noting the date paid on the invoice.

Reason for Improvement:

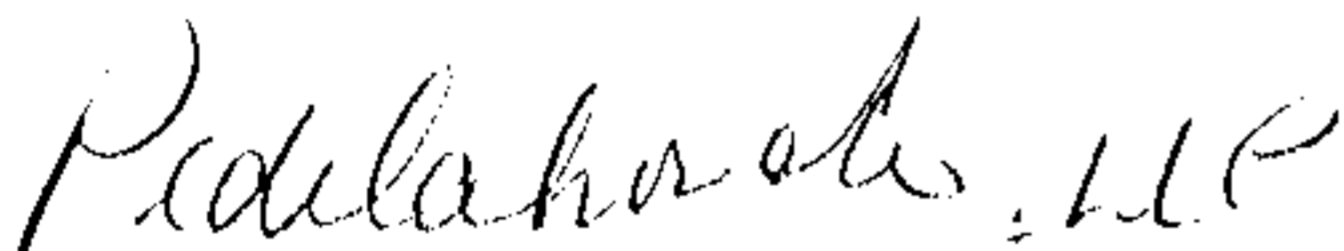
Invoices should be marked in such a manner to prevent their re-use and to provide sufficient documentation for processing.

Recommendation:

We recommend that all supporting invoices or documentation for payments be marked "paid" as a means to render them ineffective as support for further payments. This may be accomplished by use of a rubber stamp providing spaces for the authorized check signer to initial their approval for the disbursement. In addition, this rubber stamp should include spaces to indicate date paid, check number, and general ledger distribution/account coding (optional).

We recommend that management address the foregoing matters as improvements to operations and the administration of public programs. We are available and would be pleased to further explain the suggestions or to assist in their implementation.

Because of the restricted nature of our work this letter is intended solely for the use of management of the District and the Legislative Auditor, State of Louisiana. However, under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.



April 29, 2000