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UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2004  
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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 1-12-05

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2004  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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# MARCUS, ROBINSON and HASSELL

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Union Parish Drug Task Force  
Farmerville, Louisiana

We have audited the accompanying basic financial statements of the Union Parish Drug Task Force, as of June 30, 2004, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Union Parish Drug Task Force's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the 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 audit provides a reasonable basis for our opinion.

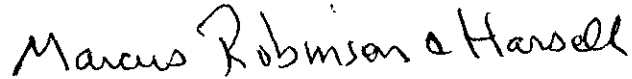
In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Union Parish Drug Task Force, as of June 30, 2004, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in the notes to the financial statements, the task force has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of June 30, 2004.

Management's discussion and analysis, and supplementary information on pages 3-4 and 15, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Union Parish Drug Task Force. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2004, on the Union Parish Drug Task Force's compliance with laws, regulations, contracts and grants, and our consideration of the agency's internal control over financial reporting. 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.

A handwritten signature in black ink that reads "Marcus Robinson & Hassell". The signature is written in a cursive, flowing style.

MARCUS, ROBINSON AND HASSELL  
Monroe, Louisiana  
December 14, 2004

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

UNION PARISH DRUG TASK FORCE  
FAMERVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2004

The management's discussion and analysis (MDA) of the Union Parish Drug Task Force's financial performance presents a narrative overview and analysis of the Task Force's financial activities for the year ended June 30, 2004. This document focuses on the current years activities, resulting changes, and currently known facts in comparison with the prior reporting period's information.

FINANCIAL HIGHLIGHTS

The Task Force's assets exceeded its liabilities at the close of fiscal year 2004 by \$39,376 which represents a 52% decrease from the last reporting period (June 30, 2003). The net assets increased by \$13,548.

The Task Force's revenue decreased \$1,296 (or 3%) and the net results from activities increased by \$4,609.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following illustrates the minimum requirements established by Governmental Accounting Standards Board Statements 34.

Management's Discussion and Analysis

|

Basic Financial Statements

|

Required Supplementary Information

BASIC FINANCIAL STATEMENTS

The basic financial statements presents information for the Task Force as a whole, in a format designed to make the statements easier for the reader to understand.

Government-Wide Statements

The statement of net assets presents information on all of the Task Force's assets and liabilities using the accrual basis of accounting. The difference between the assets and liabilities is reported as net assets. The increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Task Force is improving or weakening.

The statement of activities presents information detailing how the Task Force's net assets changed as a result of current year operations. All changes in net assets are reported as soon as the underlying event giving rise to change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Task Force uses a single fund to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements fund financial statements focus on the Task Force's only fund, the general fund.

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2004

FINANCIAL ANALYSIS

Statement of Net Assets

Current Assets	35,216
Capital Assets	<u>4,213</u>
<u>Total Assets</u>	<u>39,429</u>
 <u>Liabilities</u>	 <u>53</u>
 <u>Net Assets</u>	
Invested in Capital Assets	4,213
Unrestricted	<u>35,163</u>
<u>Total Net Assets</u>	<u>39,376</u>

Restricted net assets represent those assets that are not available for spending as a result of legislative requirements, donor agreements, or grant requirements. Conversely, unrestricted net assets are those that do not have any limitations on what these amounts may be used for.

Summary of Capital Assets

(Net of Depreciation)

Equipment	<u>4,213</u>
-----------	--------------

Debt - The Task Force has no debt.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The Task Force's appointed officials considered the following factors and indicators when setting next year's budget. These factors and indicators include:

- 1) Previous years results and experience.
- 2) Projected revenues and expenditures.
- 3) Status of Litigation.

CONTACTING THE TASK FORCE'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and any interested party with a general overview of the Board's finances and to show the Task Force's accountability for the money it receives. If you have questions about this report or need additional information, contact Lana Patton, Secretary, P.O. Box 186, Bernice, Louisiana, 71222-0186.

  
Lana Patton

**BASIC FINANCIAL STATEMENTS**



UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2004

ASSETS

Cash & Cash Equivalents	27,348
Accounts Receivable	7,868
Capital Assets (net of accumulated depreciation)	<u>4,213</u>

TOTAL ASSETS 39,429

LIABILITIES

Accounts Payable	<u>53</u>
<u>TOTAL LIABILITIES</u>	<u>53</u>

NET ASSETS

Investment in Capital Assets	4,213
Unrestricted	<u>35,163</u>

TOTAL NET ASSETS 39,376

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004

<u>Functions/Programs:</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u> <u>Revenues and</u> <u>Changes in</u> <u>Net Assets</u>
		<u>Operating</u> <u>Grants</u>	<u>Capital</u> <u>Grants</u>	
Governmental Activities				
Public Safety				
Personal Services	21,500	27,724	0	6,224
Investigative Expense	5,600	3,748	0	(1,852)
Operating Services	3,875	0	0	(3,875)
Depreciation	<u>1,088</u>	<u>0</u>	<u>0</u>	<u>(1,088)</u>
<u>Total Program Expenses</u>	32,063	31,472	0	(591)
<u>General Revenues</u>				
Fines				500
Forfeitures and Restitution				13,423
Interest				<u>216</u>
<u>Total General Revenues</u>				14,139
<u>Change in Net Assets</u>				13,548
<u>Net Assets at Beginning of Year, restated</u>				<u>25,828</u>
<u>Net Assets at End of Year</u>				<u>39,376</u>

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2004

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	27,348
Accounts Receivable	<u>7,868</u>
<u>Total Assets</u>	<u>35,216</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	<u>53</u>
<u>Total Liabilities</u>	53
Fund Balance:	
Unreserved and Undesignated	<u>35,163</u>
<u>Total Fund Balance</u>	<u>35,163</u>
<u>Total Liabilities and Fund Balance</u>	<u>35,216</u>

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2004

Total Fund Balance at June 30, 2004 - Governmental Funds		35,163
Cost of Capital Assets at June 30, 2004	18,313	
Less: Accumulated Depreciation at June 30, 2004	<u>(14,100)</u>	<u>4,213</u>
Net Assets at June 30, 2004		<u>39,376</u>

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>General Fund</u>
<u>Revenues</u>	
Federal Grant	31,472
Fines	500
Forfeitures and Restitution	13,423
Interest	<u>216</u>
<u>Total Revenues</u>	45,611
<u>Expenditures</u>	
Public Safety	
Personal Services	21,500
Investigative Expense	5,600
Operating Services	3,875
Capital Outlay	<u>1,721</u>
<u>Total Expenditures</u>	<u>32,696</u>
<u>Excess Revenues Over Expenditures</u>	12,915
<u>Fund Balance at Beginning of Year</u>	<u>22,248</u>
<u>Fund Balance at End of Year</u>	<u>35,163</u>

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN  
FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004

Net Change in Fund Balance - Governmental Funds	12,915
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Amounts reported for governmental activities in statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Capital Outlay	1,721
Less: Current Year Depreciation Expense	<u>(1,088)</u>

Change in Net Assets of Governmental Activities	<u>13,548</u>
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See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

INTRODUCTION

The Union Parish Drug Task Force was created as a criminal justice governmental agency for narcotics control and its purpose is to effectively unite to combat drug use and trafficking in Union Parish. The Sheriff of Union Parish and the Chief of Police from each of the five policing agencies in Union Parish are the directing officers of the drug task force. The six directing officers govern the drug task force and have absolute control and authority over the task force.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting principles and reporting standards.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification 2100, these financial statements include all funds and account groups which are controlled by the Union Parish Drug Task Force.

C. FUND ACCOUNTING

The Task Force 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 governmental functions or activities.

The General Fund of the Task Force is classified as a governmental fund and is the general operating fund of the Task Force and accounts for all financial resources. Revenues are accounted for in this fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. General operating expenditures are paid from this fund.

D. MEASUREMENT FOCUS: BASIS OF ACCOUNTING

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type activities are included in the statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements represent increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. BUDGET PRACTICES

The Task Force prepares and adopts, as a part of its application for a federal grant, a budget for their operations. The budget is established and controlled by the Task Force at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the Task Force. The Task Force presents necessary budget amendments for approval to the grantor agency during the year when, in its judgment, actual operations are differing materially from those anticipated in the original budget.

F. CASH

For the purpose of these financial statements, the Union Parish Drug Task Force considers cash and cash equivalents to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

Under state law, the drug task force may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Task Force may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Task Force has demand deposits (book balances) totaling \$27,348.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances ) at June 30, 2004 total \$32,148, and are fully secured by federal deposit insurance.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. CAPITAL ASSETS

Capital assets are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost. Capital assets are depreciated using the straight-line method over the following useful lives:

Equipment	5-7 Years
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I. COMPENSATED ABSENCES, POSTRETIREMENT BENEFITS, AND PENSION PLAN

The Task Force has no employees; therefore, the Task Force has not established leave policies, does not pay postretirement benefits, and does not contribute to a pension plan.



UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE 2 - ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 2004:

Revenue - Federal Grant                      \$ 7,868

NOTE 3 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2004 are as follows:

Governmental Activities:

Equipment	16,592
Beginning Balance	1,721
Additions	0
Retirements	<u>0</u>
Totals at Historical Cost	18,313
Less: Accumulated Depreciation	<u>14,100</u>
Capital Assets, Net	<u>4,213</u>

Depreciation expense of \$1,088 is reported as a separate line item in the statement of activities.

NOTE 4 - COMPENSATION OF BOARD MEMBERS

There were no amounts paid to the governing board for compensation or per them for the year ended June 30, 2004.

NOTE 5 - LITIGATIONS AND CLAIMS

At June 30, 2004, the Union Parish Drug Task Force is not involved in any litigation nor are they aware of any unasserted claims.

NOTE 6 - FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 2004, the Union Parish Drug Task Force participated in the following federal financial assistance program:

<u>Federal Grantor/Pass-Through Grantor Name</u> <u>Program Title</u>	<u>CFDA</u> <u>Number</u>	<u>Pass Through</u> <u>Entity ID Number</u>	<u>Expenditures</u>
UNITED STATES DEPARTMENT OF JUSTICE Passed through Louisiana commission on Law Enforcement and Administration of Criminal Justice - Union Parish Drug Task Force	16.579	B-02-2-004	<u>\$31,472</u>

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE 5 - CHANGE IN ACCOUNTING PRINCIPLE

During the year ended June 30, 2004, the Task Force adopted GASB Statement No. 34 Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments. In accordance with GASB Statement No. 34, capital assets not previously recorded in governmental activities were recorded in the government-wide financial statements. The depreciation that would have impacted the change in net assets in prior years related to these capital assets was also considered. The cumulative effect on beginning net assets of these changes was computed as follows:

	<u>Governmental Fund</u>
Fund Balance, June 30, 2003, as originally presented	22,248
GASB Statement No.34 Adjustment	
Capital Assets, net	<u>3,580</u>
Governmental Fund Net Assets June 30, 2003, restated	<u>25,828</u>

**REQUIRED SUPPLEMENTAL INFORMATION  
PART II**

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GOVERNMENTAL FUND - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>Budgetary</u> <u>Basic</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>				
Federal Grant	31,472	31,472	31,472	0
Fines	1,000	1,000	500	(500)
Forfeitures & Restitution	5,000	5,000	13,423	8,423
Interest	<u>100</u>	<u>100</u>	<u>216</u>	<u>116</u>
<u>Total Revenues</u>	<u>37,572</u>	<u>37,572</u>	<u>45,611</u>	<u>8,039</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Personal Services	34,000	34,000	21,500	12,500
Investigative Expense	5,000	5,000	5,600	(600)
Operating Services	3,000	3,000	3,875	(875)
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,721</u>	<u>(1,721)</u>
<u>Total Expenditures</u>	<u>42,000</u>	<u>42,000</u>	<u>32,696</u>	<u>9,304</u>
<u>Excess Revenues Over Expenditures</u>	(4,428)	(4,428)	12,915	17,343
<u>Fund Balance at Beginning of Year</u>	<u>22,248</u>	<u>22,248</u>	<u>22,248</u>	<u>0</u>
<u>Fund Balance at End of Year</u>	<u>17,820</u>	<u>17,820</u>	<u>35,163</u>	<u>17,343</u>

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART III**

**Independent Auditor's Report Required  
by Government Auditing Standards**

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

# MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER  
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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING

Union Parish Drug Task Force  
Farmerville, Louisiana

We have audited the basic financial statements of the Union Parish Drug Task Force, as of and for the year ended June 30, 2004, and have issued our report thereon dated December 14, 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.

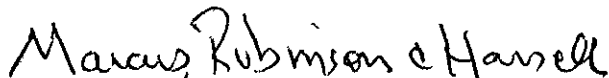
### Compliance

As part of obtaining reasonable assurance about whether the Union Parish Drug Task Force'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 those 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 Union Parish Drug Task Force's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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.

This report is intended solely for the information and use of management, La Commission on Law Enforcement, federal grantor agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than the specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Marcus, Robinson and Hassell  
December 14, 2004

UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2004

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the Union Parish Drug Task Force.
2. No instances of noncompliance material to the financial statements of the Union Parish Drug Task Force were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



UNION PARISH DRUG TASK FORCE  
FARMERVILLE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2004

There were no audit findings reported in the audit for the year ended June 30, 2003.