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LINCOLN PARISH ASSessor
 MONROE, LOUISIANA
 FINANCIAL REPORT
 DECEMBER 31, 1961

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Release Date: 12/21/12

LINCOLN PARISH ASSessor
BOSTON, LOUISIANA

FINANCIAL STATEMENTS
DECEMBER 31, 1991

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenue, Expenditures, and Changes in Fund Balance	3
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (BAP Basis) and Actual - Governmental Fund Type	4
NOTES TO THE FINANCIAL STATEMENTS	5-12
ADDITIONAL REPORTS	
Independent Auditors' Report on Compliance	13-14
Schedule of Findings and Questioned Costs	15
Summary Schedule of Prior Audit Findings	16

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INDEPENDENT AUDITORS' REPORT

Honorable Pam C. Jones, C.I.A.
Lincoln Parish Assessor
Bossier, LA 71273

We have audited the accompanying general purpose financial statements of the Lincoln Parish Assessor, a component of the Lincoln Parish Police Jury, as of and for the two years ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lincoln Parish Assessor's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lincoln Parish Assessor as of December 31, 2002, and the results of the operations for the two years then ended in conformity with accounting principles generally accepted in the United States of America.

Cochran, Clark & Robinson



Bayou La Batre
May 15, 2003

LINCOLN PARKS SERVICES
 BOSTON, MASSACHUSETTS
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2002

	Governmental Fund Type	ACCOUNT GROUPS	Totals
	General Fund	General Fund Assets	Governmental and Other
ASSETS			
Cash	188,848	-	188,848
Investments	180,000	-	180,000
Accounts Receivable, net			
Sales	181,840	-	181,840
Furniture and Equipment	-	209,332	209,332
TOTAL ASSETS	1,160,488	209,332	1,369,820
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	728	-	728
Salary Benefits Payable	1,824	-	1,824
Deferred Revenue	28,810	-	28,810
TOTAL LIABILITIES	28,792	-	28,792
FUND EQUITY			
Investment in General Fund Assets	-	209,332	209,332
Fund Balance - Unreserved and Undesignated	1,342,726	-	1,342,726
TOTAL FUND EQUITY	1,342,726	209,332	1,552,058
TOTAL LIABILITIES AND FUND EQUITY	1,360,488	209,332	1,569,820

See Auditor's Report. The accompanying notes are an integral part of these financial statements.

LINCOLN PARISH ASSessor
 WASTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED DECEMBER 31, 1992 AND 1991

	1992	1991
REVENUES		
Ad Valorem Taxes	195,977	127,500
Intergovernmental State Revenue Sharing	41,500	41,811
Commissions for Services	24,800	-
Fees for Preparing Tax Bill	9,811	9,488
Interest Income	20,490	87,152
Other Revenues	4,842	1,718
TOTAL REVENUES	337,417	388,469
EXPENDITURES		
Salaries and Benefits	127,844	181,418
Operating Service	94,863	87,488
Material and Supplies	14,889	18,887
Travel and Reimburse	5,851	7,448
Intergovernmental (IG) Commission	20,810	20,507
Capital Outlay	28,847	23,888
TOTAL EXPENDITURES	298,107	350,846
EXCESS OF REVENUES OVER EXPENDITURES	139,310	37,623
FUND BALANCE - BEGINNING	1,345,778	1,314,155
FUND BALANCE - ENDING	1,485,088	1,351,778

See Auditor's Report. The accompanying notes are an integral part of these financial statements.

LINCOLN PARISH PARISHAGE
BASTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (ORAS BASIS) AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1991 AND 1990

REVENUE	1991		1990	
	Budget	Actual	Budget	Actual
Ad Valorem Taxes	287,000	300,777	210,300	227,300
Intergovernmental State				
Revenue Sharing	44,000	43,500	44,000	43,810
Commissions for Services	-	38,500	-	-
Fees for Preparing Tax Returns	9,000	9,811	8,000	8,480
Interest Income	50,000	26,480	48,000	57,251
Other Revenues	3,200	4,849	3,700	3,310
TOTAL REVENUES	403,200	423,807	314,000	337,851
EXPENSES				
Salaries and Benefits	419,000	427,344	341,070	351,014
Operating Service	120,250	74,882	110,000	57,485
Material and Supplies	24,700	14,888	14,300	10,007
Travel and Seminars	20,000	9,881	9,500	7,448
Intergovernmental GIS	20,000	28,424	20,000	28,887
Capital Outlay	20,000	28,847	20,000	22,088
TOTAL EXPENDITURES	624,950	584,376	514,870	517,839
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(221,750)	(160,569)	(200,870)	(180,008)
FUND BALANCE - BEGINNING	1,340,712	1,342,775	1,514,120	1,440,121
FUND BALANCE - ENDING	1,118,962	1,182,206	1,313,250	1,260,113

See Auditor's Report. The accompanying notes are an integral part of these financial statements.

**LINCOLN PARISH ASSESSOR
BASTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1992**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Lincoln Parish Tax Assessor conform to generally accepted accounting principles as applied to governmental units. The accounting and reporting procedures conform to the requirements of Louisiana Revised Statutes 14:1013 and to the guides set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

A. Reporting Entity

As provided by Article VII, Section 14 of the Louisiana Constitution of 1874, the assessor is elected by the voters of the parish and serves a term of four years. The assessor assesses all real and movable property in the parish subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to provide assistance to the taxpayers of the parish.

For financial reporting purposes, in conformity with GASB Statement No. 14, the Lincoln Parish Assessor is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

B. Fund Accounting

The accounts of the Lincoln Parish Assessor are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

Governmental Fund -

General Fund: The General Fund is the general operating fund of the Assessor. It is used in addition for all financial resources except those required to be accounted for in another fund.

See Auditors' Report.

LINCOLN PARISH ASSessor
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE TWO YEARS ENDED DECEMBER 31, 2021

PAGE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets provided by the police jury are not recorded in the general fixed assets account group. Fixed assets are recorded at cost or estimated historical costs based on the actual costs of like items. No depreciation has been provided on general fixed assets.

D. Measurement Focus

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve the measurement of operations.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are recorded 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) in net current assets.

E. Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Assessor uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem and the related state revenue sharing taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:192 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 15. The taxes are normally collected in December of the current year and January and February of the ensuing year.

See Auditors' Report.

LINCOLN PARISH REVENUE
SYSTEM, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1991

NOTE 5 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue (continued)

Fees for preparing tax rolls are recognized in the period in which they are earned. Commissions on fire protection fees are recognized in the period in which they are earned. Other revenue is recognized when cash is received. The Lincoln Parish Assessor considers ad valorem taxes, state revenue sharing, commissions on fire fees, fees for preparing tax rolls, and interest income as susceptible to accrual.

The Lincoln Parish Assessor reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. Use of Estimates

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

G. Budgetary Practices

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the assessor and amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year or be expended. All changes in the budget must be approved by the assessor.

Formal budgetary integration is employed as a management control device during the year. The budget was not amended in 1989 or 1991.

LINCOLN PARISH ASSessor
BASTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Vacation and Sick Leave

All employees receive from ten to fifteen days of accumulative vacation leave each year, depending on length of service. Sick leave, which is noncumulative, is earned at the rate of five days each year and one day for every working year over three years, not to exceed fifteen days. At December 31, 2002, there are no accumulated and vested benefits related to vacation and sick leave that require accrual or disclosure.

F. Risk Management

The assessor is exposed to various risks of loss related to torts; theft to, damage to, and destruction of assets and errors and omissions. To handle such risks of loss, the assessor maintains commercial insurance policies covering his automobile and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2002.

G. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments consist of interest bearing demand deposits and time deposits, respectively. 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 and national banks having their principal offices in Louisiana. Deposits are carried at cost which approximates market value.

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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

See Auditors' Report.

LINCOLN PARISH ASSESSOR
 BOSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE TWO YEARS ENDED DECEMBER 31, 2002

NOTE 2 - CASH AND INVESTMENTS (continued)

At December 31, 2002, the carrying amount of deposits was \$943,648 and the bank balance was \$941,884. The bank balance was covered by Federal Depository Insurance and securities pledged by the bank. Cash and investments (bank balances) at December 31, 2002, are secured as follows:

Federal Deposit Insurance	\$ 460,800
Pledged Securities	<u>481,084</u>
Total	<u>\$ 941,884</u>

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category 3) under the provision of GASB codification 218.106.

NOTE 3 - LEVIED TAXES

As provided by Louisiana Revised Statute 47:1905, the assessor is authorized to levy an ad valorem tax in lieu of pro rata deductions from ad valorem taxing authorities. The authorized millage should be an amount necessary to provide no less ad valorem taxes than that received by the assessor in the initial year.

The Lincoln Parish Assessor levied 2.51 mills for 2002 to provide funding for the office and 2.43 mills for 2001.

The following are the principal taxpayers for the parish and their assessed valuation each year:

	2002 Assessed Valuation	Percent of Total Assessed Valuation
Mississippi River Trans	8,368,392	25
Lacade Gas Co	6,347,140	19
Williams Industries	4,618,978	14
Bellefleur	4,882,128	15
Reliant Energy Gas Trans	4,233,148	13
Energy	3,343,278	10
State-Notwin Containers	2,951,608	9
Community Trust Bank	2,448,458	8
Catalytic-Boston, Inc.	2,822,008	9
Reliant Energy Resources	<u>1,216,408</u>	4
Total	33,264,008	100

See Auditor's Report.

LINCOLN PARISH ASSessor
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 1991

NOTE 3 - DEVED TAXES (continued)

	1991 Assessed Valuation	PERCENT OF TOTAL Assessed Valuation
Mississippi River Trans	8,485,128	.48
Laclede Gas Co	8,308,488	.46
Williamsite Industries	4,021,780	.22
Halliburton	4,020,000	.22
Belloni Energy Gas Trans	4,182,300	.23
Energy Louisiana, Inc.	3,988,371	.22
Saint-Gobain Containers	3,483,830	.19
Community Trust Bank	2,179,880	.12
Calulite-Ruscon, Inc.	3,088,000	.17
Total	37,286,767	100

NOTE 4 - DEPRECIATION OF FIXED ASSETS

A summary of changes in office furnishings and equipment is as follows:

Balance as January 1, 1991	180,271
1991 Additions	<u>22,889</u>
Balance as December 31, 1991	203,160
1992 Additions	<u>20,848</u>
Balance as December 31, 1992	<u>224,008</u>

NOTE 5 - PENSION PLAN

Substantially all employees of the Lincoln Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (ERS), controlled and administered by a separate board of trustees. The system provides retirement, death, and disability benefits to plan members and beneficiaries. Benefits are established by statute.

The system issues an annual publicly available 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 1794, Shreveport, Louisiana 71262-1892 or by calling (337)425-8446.

See Auditor's report.

LINCOLN PARISH ASSESSOR
 BOSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE TWO YEARS ENDED DECEMBER 31, 2002

NOTE 3 - PENSION PLAN (continued)

Plan members are required by state statute to contribute a percentage of their annual covered salary and the Lincoln Parish Assessor is required to contribute at an actuarially determined rate. Contributions to the system include costs of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Lincoln Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 12:181, 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 retirement contribution rates are reflected as follows:

2002	
Employee Rate:	8.00%
Employer Rate:	
January - September	10.70%
October - December	14.00%

2001	
Employee Rate:	
January - June	7.00%
July - December	8.00%
Employer Rate:	
January - June	9.70%
July - September	7.20%
October - December	10.70%

In 2002, the payroll covered by the plan totaled \$281,889, and the Lincoln Parish Assessor's required contribution to the system was \$24,897. In 2001, the payroll covered by the plan totaled \$278,488, and the Assessor's required contribution was \$23,547.

NOTE 4 - POST EMPLOYMENT BENEFITS

The Lincoln Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees are provided through an insurance company whose monthly premiums are paid by the assessor.

The assessor recognized the cost of providing these benefits as an expenditure when the monthly premiums are paid. For the years ended December 31, 2002 and 2001 the total amount of premiums paid for the three eligible retirees totaled \$38,400 and \$13,744 respectively. These premiums are financed on a "pay-as-you-go" basis.

See Auditors' Report.

**LINCOLN PARISH ASSESSOR
 BOSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE TWO YEARS ENDED DECEMBER 31, 2002**

NOTE 1 - RELATED PARTY TRANSACTIONS

The Lincoln Parish Assessor entered into a cooperative endeavor agreement with various governmental entities to create the Lincoln Parish Geographic Information System (GIS). GIS is governed by a board of commissioners, including the Lincoln Parish Assessor and one representative appointed by the assessor. The Lincoln Parish Assessor agreed to a one year commitment to provide funds up to \$25,000 plus internet costs for the next year, beginning in January, 2001. The agreement was extended for the year 2002. The Assessor paid \$15,000 in 2001 and \$10,000 in 2002 to GIS.

The Lincoln Parish Assessor entered into an interagency cooperative endeavor agreement with various parish entities to obtain a cost effective method of addressing computer hardware, software, networking, and/or other such information technology issues. The agreement provided for the appointment of an Information Technology Director. A Committee composed of a representative of each of the entities will govern the activities of the Director. The cost of director will be shared by all of the entities. The Assessor's cost for the Director was \$4,000 in 2002 and \$1,000 in 2001. The initial period of the agreement was June 1, 2001 through December 31, 2002.

The Lincoln Parish Assessor entered into an interagency cooperative endeavor agreement with the Lincoln Parish Communication District. The assessor agreed to provide sufficient personnel and space for the purpose of supplying new, current, and updated 9-111 addresses used in connection with the 9-111 maps and related databases, and to gather and supply such other general information that might be advantageous and beneficial to the communication district. The agreement term was May 1, 2001 through December 31, 2002. The Assessor received \$14,000 in payment for the services rendered in 2002.

The Lincoln Parish Assessor's office is located in the court house of Lincoln Parish. The Police Jury provides the office space for the Assessor's office. Waste removal, electricity, water, and sewer fees are all paid by the Police Jury.

NOTE 2 - LEASE

The Lincoln Parish Assessor leases a vehicle under a three year cancellable operating lease agreement. The agreement requires the assessor to buy and maintain liability and physical damage insurance and to maintain and repair the vehicle to keep it in good working order and condition. At the end of the lease, the assessor may be required to pay an additional charge to lessor for excess wear and excess mileage. If the lease is terminated before the three year term has expired, a similar charge may be required.

See Auditor's Report.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Lincoln Parish Assessor
Baton Rouge, LA 70803

We have audited the general purpose financial statements of the Lincoln Parish Assessor, a component unit of the Lincoln Parish Police Jury, as of and for the two years ended December 31, 1999, and have issued our report thereon dated May 21, 2000. 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 Lincoln 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 Lincoln Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statement 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 the Lincoln Parish Assessor, management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

CLARENCE, CLARK & ROBINSON

Clarence Clark & Robinson

Bayville, LA
May 13, 2011

LINCOLN PARISH ASSessor
BATON ROUGE, LOUISIANA

Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 2008

A. SUMMARY OF AUDIT RESULTS

1. The Auditors' report expresses an unqualified opinion on the general purpose financial statements of the Lincoln Parish Assessor.
2. No instances of noncompliance material to the financial statements of the Lincoln Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

LINCOLN PARKER ADDRESSOR
BAYTON, LOUISIANA

Summary Schedule of Prior Audit Findings
For the Two Years Ended December 31, 2002

Section 1 Internal Control and Compliance Material to the Financial
Statements

Findings

2000-1 Too few personnel involved in the accounting system to have
adequate separation of duties for internal control.

Response

In 2002, the internal controls were strengthened by the addition of
personnel assigned to the accounting system of the office.