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LINCOLN PARISH DETENTION CENTER  
BUSTON, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995

PARISH CLERK OF COURT  
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Legislative Auditor

LINCOLN PARISH DETENTION CENTER  
RUSTON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995

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# Hulsey, Harwood & Hulsey

A Professional Accounting Corporation

## Certified Public Accountants

### INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Lincoln Parish Detention Center  
Bartons, Louisiana

We have audited the accompanying general purpose financial statements of the Lincoln Parish Detention Center, as of and for the year ended December 31, 1995, as listed on the contents page. These general purpose financial statements are the responsibility of the Detention Center'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 generally accepted auditing standards, and the 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 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly in all material respects, the financial position of the Lincoln Parish Detention Center as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

HULSEY, HARWOOD & HULSEY, CPAs  
A Professional Accounting Corporation

April 2, 1996

LINCOLN PARISH DETENTION CENTER  
 RUSTON, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1995

	General Fund	General Fixed Asset Account Group	Total (Memo- randum Only)
<b>Assets:</b>			
Cash and cash equivalents (Note 1)	\$ 105,466	\$ -	\$ 105,466
Investments	322,897	-	322,897
Intergovernmental receivable - (Note 2)	105,062	-	105,062
Fixed assets (Note 3)	<u>          -</u>	<u>4,093,295</u>	<u>4,093,295</u>
<b>TOTAL ASSETS</b>	<b>\$ 528,226</b>	<b>\$ 4,093,295</b>	<b>\$ 4,621,521</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,905	\$ -	\$ 1,905
Due to other governments	<u>          316</u>	<u>          -</u>	<u>          316</u>
<b>Total liabilities</b>	<b><u>          2,121</u></b>	<b><u>          -</u></b>	<b><u>          2,121</u></b>
<b>Fund Equity:</b>			
<b>Fund balances:</b>			
Investment in general fixed assets	-	4,093,295	4,093,295
Unassigned:			
Undesignated	<u>526,115</u>	<u>          -</u>	<u>526,115</u>
<b>Total fund equity</b>	<b><u>526,115</u></b>	<b><u>4,093,295</u></b>	<b><u>4,620,410</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 528,226</b>	<b>\$ 4,093,295</b>	<b>\$ 4,621,521</b>

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

LINCOLN PARISH DETENTION CENTER  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

<b>Revenues:</b>	
Special sales and use tax	\$ 994,584
Intergovernmental:	
Local grant	177,250
Charges for services	35,087
Rents and royalties	505
Use of money and property	<u>20,769</u>
<b>Total revenues</b>	<b><u>1,188,295</u></b>
<b>Expenditures:</b>	
Public safety:	
Personal services	783,400
Operating services	173,818
Material and supplies	24,978
Prisoner related charge	197,616
Other general	490
Capital outlay	9,087
Intergovernmental	<u>8,217</u>
<b>Total expenditures</b>	<b><u>1,197,366</u></b>
(Deficiency) of revenues over expenditures	 ( 9,071 )
Fund balance - beginning	 <u>544,935</u>
Fund balance - ending	 <b><u>\$ 535,864</u></b>

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

LINCOLN PARISH DETENTION CENTER  
 BURTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special sales and use tax	\$ 990,000	\$ 994,584	\$ 4,584
Intergovernmental:			
Local grant	100,000	117,350	17,350
Charges for services	15,000	55,087	20,087
Use of money and property	<u>35,500</u>	<u>21,544</u>	<u>5,044</u>
Total revenues	<u>1,141,500</u>	<u>1,189,565</u>	<u>47,065</u>
<b>Expenditures:</b>			
Public safety:			
Personal services	845,000	781,400	63,600
Operating services	182,000	173,618	8,382
Material and supplies	35,900	24,978	1,922
Prisoner related charge	211,500	197,618	13,884
Other general	2,800	420	1,550
Capital outlay	13,800	9,087	3,913
Intergovernmental	<u>5,000</u>	<u>8,217</u>	<u>782</u>
Total expenditures	<u>1,305,000</u>	<u>1,197,366</u>	<u>107,634</u>
(Deficiency) of revenues over expenditures	<u>\$ (163,500)</u>	<u>( 8,801)</u>	<u>\$ 154,699</u>
Fund balance - beginning		<u>244,015</u>	
Fund balance - ending		<u>\$ 235,214</u>	

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

LINCOLN PARISH DETENTION CENTER  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995

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

The Lincoln Parish Detention Center Commission is the governing authority for the Lincoln Parish Detention Center. The Commission, under the provisions of Louisiana Revised Statute 18:45, is responsible for the care, custody, and control of the prisoners confined to the Detention Center.

**Financial Reporting Entity**

This report includes the fund and account group which is controlled by the Board of Commissioners. The accompanying financial statements are intended to present the financial position and results of operations of only the transactions of the Center.

**Fund Accounting**

The accounts of the Lincoln Parish Detention Center are organized on the basis of funds, 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. Revenues are accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Funds**

**General Fund**

The General Fund is the general operating fund for the Lincoln Parish Detention Center. It is used to account for all financial sources and uses of the Detention Center.

**Fixed Assets**

The fixed assets used in governmental fund type operations of the Police Jury are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical is not available.

LINCOLN PARISH DETENTION CENTER  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Investments**

Louisiana statutes permit the Center to invest in United States' bonds, treasury notes, or certificates, or other obligations of the U.S. Government and agencies of the U.S. Government which are federally insured, and certificates of deposit of state banks having their principal offices in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the United States Government or its agencies.

The Center's policy is to include short-term interest bearing deposits and treasury notes with a maturity of three months or less as cash.

Cash is reported at net book value - the year-end bank balance plus any deposits in transit and less any outstanding checks that have not cleared the bank as of that date.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Lincoln Parish Detention Center are maintained on a modified accrual basis of accounting, whereby revenues are recognized when they become available and measurable. "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.

Expenditures are recognized when they are incurred.

**Funding Policies**

The Lincoln Parish Detention Center receives its monies through sales and use taxes, local grants, and state reimbursement for the detention of state prisoners held in the parish detention center.



LINCOLN PARISH DETENTION CENTER  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1993

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budgetary Practices**

Budgetary practices of the Lincoln Parish Detention Center include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Budgets are prepared on a modified annual basis of accounting. The board is authorized to transfer budget amounts within a function by object classification; however, any revisions that alter the total expenditures of any function must be approved by the Lincoln Parish Detention Center Board. Budgeted amounts shown in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

The Commission approves total budget appropriations, is authorized to transfer budget amounts between departments within any fund, and alters the total appropriations of any fund. Therefore, the level of budgetary responsibility is by total appropriations; however for report purposes, this level has been separated to a functional basis.

Unused appropriations for all of the above annually budgeted funds lapse at the end of the year.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

**Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded, is not employed by the Detention Center.

**Compensated Absences**

The following annual and sick leave policies are in effect:

Employers accrue from five to fifteen days of annual sick leave each year depending on years of service with the Detention Center. Annual leave or sick leave can accumulate up to sixty days. Upon separation, all unused sick leave lapses.

A provision for the compensated absences has been determined to be immaterial by the Detention Center, therefore, no provision has been included in these general purpose financial statements.

LINCOLN PARISH DETENTION CENTER  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Memorandum Only - Total Columns**

The total columns on the combined 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Insignificant eliminations have not been made in the aggregation of this data.

**NOTE 2 - INTERGOVERNMENTAL RECEIVABLE**

The intergovernmental receivable at December 31, 1995, consisted of the following:

Sales and use tax	\$ 101,532
Department of the Treasury	<u>4,431</u>
Total	<u>\$ 105,963</u>

Based on prior experience, the uncollectible receivables are considered immaterial, thus no provision has been made for such loss in these financial statements.

**NOTE 3 - DEPOSITS WITH FINANCIAL INSTITUTIONS**

At year end, the carrying amount (book amount) of the Detention Center's deposits was \$189,466 while the bank balance was \$153,743. The bank balance is categorized as follows:

Amount insured by FDIC	\$ 180,000
Amount collateralized with securities held by the pledging financial institution's agent in the Detention Center's name	<u>73,743</u>
Total bank balance	<u>\$ 153,743</u>

LINCOLN PARISH DETENTION CENTER  
 BOSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1995

**NOTE 4 - INVESTMENTS**

Investing is performed in accordance with investment policies complying with state statutes and the Detention Center's charter. The investment of the Detention Center are categorized to give an indication of the level of risk assumed by the Detention Center at December 31, 1995. The categories are described as follows:

- Category 1 - Insured or registered, with securities held by the entity or its agent in the entity's name.
- Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
- Category 3 - Uninsured and unregistered, with securities held by the counter-party, in its trust department in the entity's name.

Investments categorized by level of risk, are:

Types of Investments	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Government Securities	\$ 322,807	\$ -	\$ -	\$ 322,807	\$ 323,024
<b>Total Investments</b>	<b>\$ 322,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,807</b>	<b>\$ 323,024</b>

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

A summary of the changes in the General Fixed Asset Account Group is as follows:

	Balance 12/31/94	Additions	Deletions	Balance 12/31/95
Land	\$ 46,200	\$ -	\$ -	\$ 46,200
Buildings	3,842,223	-	-	3,842,223
Furniture and equipment	118,702	-	-	118,702
Machinery and equipment	81,975	3,198	-	85,173
<b>Total</b>	<b>\$4,089,100</b>	<b>\$ 3,198</b>	<b>\$ -</b>	<b>\$4,092,298</b>

LINCOLN PARISH DETENTION CENTER  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

**NOTE 6 - PENSION PLAN**

**Parochial Employees' Retirement System of Louisiana**

Plan Description

The Parochial Employees' Retirement System, a Public Employee Retirement System, is a cost sharing multiple-employer plan that is governed by the Louisiana Revised Statutes, Title II, Sections 1901 through 2013, specifically, and other general laws of the State of Louisiana.

Under the Parochial Retirement System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit is equal to three percent of the member's coverage monthly compensation for any 36 months of consecutive service in which compensation was the highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death under certain conditions are payable to the retiree's surviving spouse and minor children. The Lincoln Parish Detention Center's total payroll for the year ended December 31, 1995, was \$283,046, of which 100% was the covered payroll for employees in the Parochial Retirement System. The Detention Center has 33 employees covered under this retirement system.

Description of Funding Policy

Covered employees are required by state statute to contribute 9.50% of their salary to the Parochial Retirement System. The Parish contributions are 8.0% of the salary. The contribution requirement for the year ended December 31, 1995, was \$160,378, which consists of \$54,910 from employees and \$46,468 from the Center.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers.

The Parochial Retirement System does not conduct separate measurement of assets and pension benefit obligations for individual employers. The benefit obligation at December 31, 1994 (the latest date for which such information was available at the date of this report) for the Parochial Retirement

LINCOLN PARISH DETENTION CENTER  
BLUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 6 - PENSION PLAN (Continued)

System as a whole, determined through an actuarial valuation performed as of date, was \$678,932,913. The Pensional Retirement System's net assets available for benefits as that date were \$973,383,633, resulting in an unfunded pension benefit obligation of \$106,133,490. Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's comprehensive annual financial report. The Detention Center does not guarantee the benefits granted by the System.

NOTE 7 - LITIGATION

According to the Parish District Attorney, the Detention Center had no pending or threatened litigation as of December 31, 1995.

NOTE 8 - COMPENSATION FOR THE COMMISSION

The members of the Commission for the Detention Center receive no compensation.

NOTE 9 - FEDERALLY ASSISTED PROGRAMS

The Detention Center has no federally financial assisted programs, therefore, no schedule of federally assisted program activity has been presented in accordance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, "Audits of State and Local Governments".

NOTE 10 - DEFERRED COMPENSATION PLAN

Employees of the Lincoln Parish Detention Center may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the Center. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

LINCOLN PARISH DETENTION CENTER  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

**NOTE 10 - DEFERRED COMPENSATION PLAN (Continued)**

The deferred compensation plan is administered by FEBSCO (Public Employee Benefit Service Corporation). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the Center, subject only to the claims of the Center's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Center, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Center believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that may arise.

As part of its fiduciary role, the Center has an obligation of due care in selecting the third-party administrator. In the opinion of the Center's legal counsel, the Center has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

**NOTE 11 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budget/Actual Unfavorable Variances**

When comparing budget to actual expenditures amounts for the year ended December 31, 1995, the following governmental funds had unfavorable variances:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund - total expenditures	\$1,308,400	\$1,187,366	\$ 121,034



# Hulsey, Harwood & Hulsey

*A Professional Accounting Corporation*

## Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT  
CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

### Board of Commissioners

Lincoln Parish Detention Center  
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of Lincoln Parish Detention Center as of and for the year ended December 31, 1995, and have issued our report thereon dated April 2, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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.

In planning and performing our audit of the general purpose financial statements of Lincoln Parish Detention Center for the year ended December 31, 1995, we considered its internal control structure 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 structure.

The management of the Lincoln Parish Detention Center is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Revenues/receipts
- Purchasing/obligations
- Salaries
- Budgeting and budget reporting
- Property and equipment

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the members of the commission, the Lincoln Parish Police Jury, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**HULSEY, HARWOOD & HULSEY, CPA's**  
A Professional Accounting Corporation

*Hulsey, Harwood & Hulsey*  
April 2, 1996



INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH LAWS AND  
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
Lincoln Parish Detention Center  
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of the Lincoln Parish Detention Center as of and for the year ended December 31, 1995, and have issued our report thereon dated April 2, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Lincoln Parish Detention Center is the responsibility of the Detention Center's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we perform tests of the Detention Center's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the members of the commission, the Lincoln Parish Police Jury, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HULSEY, HARWOOD & HULSEY, CPAs  
A Professional Accounting Corporation



April 2, 1996