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**WEST CARROLL PARISH ASSessor
Oak Grove, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the court, to be read, or reviewed, by all parties and agencies having public interests. This 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 5.14.98

**VERNON R
COON**
SERVICES, INC. LEGISLATIVE

WEST CARROLL PARISH ASSessor
Oak Grove, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1997

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Independent Auditor's Report

HONORABLE DON HARRIS, CPA
WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana

I have audited the accompanying general purpose financial statements of the West Carroll Parish Assessor, a component unit of the West Carroll Parish Police Jury, as of December 31, 1997, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Carroll Parish Assessor's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Carroll Parish Assessor as of December 31, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued reports dated January 22, 1998, on my consideration of the West Carroll Parish Assessor's internal control structure and my tests of compliance with laws and regulations.

West Monroe, Louisiana
January 22, 1998

VERNON R. QUON
COMPTROLLER OF TREASURY
POLICE JURISDICTIONS

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2017

	DEPARTMENTAL FUND TYPE - GENERAL FUND	PERCIBARE FUND TYPE - DEFERRED COMPENSATION AGENCY FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL AMOUNTS IN DOLLARS
ASSETS				
Cash and cash equivalents	\$104,063			\$104,063
Receivables:				
Accrued taxes	118,615			118,615
State revenue sharing	13,411			13,411
Deferred compensation plan assets		\$50,519		\$50,519
Office furnishings and equipment			\$29,167	\$29,167
TOTAL ASSETS	\$228,089	\$50,519	\$29,167	\$307,775
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$461			\$461
Withholdings payable	428			428
Deposits due others		\$20,318		\$20,318
Total liabilities	<u>789</u>	<u>\$20,318</u>	<u>\$29,167</u>	<u>\$50,474</u>
Fund Equity:				
Investment in general fixed assets			\$29,167	\$29,167
Fund balance - unreserved - undesignated	<u>227,300</u>			<u>227,300</u>
Total Fund Equity	<u>227,300</u>	<u>\$20,318</u>	<u>\$29,167</u>	<u>\$276,785</u>
TOTAL LIABILITIES AND FUND EQUITY	\$228,089	\$50,519	\$29,167	\$307,775

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH ASSessor
Oak Grove, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GRAP Basis) and Actual
For the Year Ended December 31, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - all salaries	\$124,800	\$125,988	(82)
State revenue sharing	20,000	20,136	136
Fees, charges, and commissions for services	700	700	
Use of money and property - interest earnings	5,500	5,470	(30)
Total revenues	<u>151,200</u>	<u>152,294</u>	<u>84</u>
EXPENDITURES			
General government - insurance:			
Current:			
Personal services and related benefits	152,000	152,040	(40)
Operating services	5,500	9,235	(3,735)
Materials and supplies	3,000	65	2,935
Travel and other charges	1,000	1,074	(74)
Capital outlay	2,000	2,055	(55)
Total expenditures	<u>163,500</u>	<u>164,469</u>	<u>(1,015)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>6,698</u>	<u>3,765</u>	<u>(2,938)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>218,125</u>	<u>221,241</u>	<u>3,416</u>
FUND BALANCE AT END OF YEAR	<u>\$224,823</u>	<u>\$225,006</u>	<u>\$2,486</u>

The accompanying notes are an integral part of this statement.

WEST CARRIÈLL PARISH ASSESSOR
Dak' Green, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE/ (UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	\$21,300	\$121,324	134
State revenue sharing	19,000	19,477	477
Fees, charges, and commissions for services	700	698	(2)
Use of money and property - interest earnings	5,000	5,004	4
Total revenues	<u>46,000</u>	<u>147,503</u>	<u>1,583</u>
EXPENDITURES			
General government - taxation:			
Current:			
Personal services and related benefits	105,000	105,948	(948)
Operating services	9,100	12,508	(3,408)
Materials and supplies	3,600	92	3,508
Travel and other charges	1,500	1,316	184
Capital outlay	1,700	1,722	(22)
Total expenditures	<u>118,900</u>	<u>119,596</u>	<u>696</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>27,100</u>	<u>27,907</u>	<u>807</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>161,025</u>	<u>160,621</u>	<u>404</u>
FUND BALANCE AT END OF YEAR	<u>\$188,125</u>	<u>\$188,528</u>	<u>\$403</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH ASSessor
Oak Grove, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended December 31, 1997

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessor is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. 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. The deputies are authorized to perform all functions of the office, but the assessor is officially and primarily responsible for the actions of the deputies.

At December 31, 1997, there are 17,289 real and movable assessment listings totaling \$22,058,775, and \$19,844,100, respectively. For the year ended December 31, 1996, there were 17,257 real and movable assessment listings totaling \$21,791,010, and \$21,775,820, respectively. This represents increases of 42 and 36 assessment listings for the years ended December 31, 1997 and December 31, 1996, respectively. The total assessed valuation decreased by \$1,864,939 for the year ended December 31, 1997, and increased by \$2,790,900 for the year ended December 31, 1996.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and;
 - a. The ability of the police jury to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the assessor's office is located, the assessor was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The assessor 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

WEST CARROLL PARISH ASSessor
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The assessor's current operations require the use of governmental funds (General Fund) and fiduciary funds (Deferred Compensation Agency Fund). Ad valorem tax revenue, authorized by Louisiana Revised Statute 47:1925.3, is accounted for in the General Fund. General operating expenditures are paid from the General Fund.

**C. GENERAL FIXED ASSETS
AND LONG-TERM DEBT**

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. Approximately 90 per cent of fixed assets are valued at actual historical costs, based on the actual costs of like items, while the remaining 10 per cent are based on estimated historical costs. No depreciation has been provided on general fixed assets. The assessor has no long-term debt at December 31, 1997.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are 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 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 rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1493 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 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

State revenue sharing, which is based on population and households in the parish, is recorded as revenue in lieu of taxes in the year received which coincides with the recognition of the related ad valorem taxes discussed above.

Fees for preparing tax rolls are recorded in the year prepared.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, ad valorem taxes, state revenue sharing, and fees for preparing tax rolls have been treated as susceptible to accrual.

Expenditures

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

E. BUDGET 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

WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

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 to 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. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts. There were no budget amendments for the two years ended December 31, 1997.

F. CASH AND CASH EQUIVALENTS

Under state law, the assessor 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 assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the assessor has cash and cash equivalents (book balances) totaling \$104,063, as follows:

Demand deposits	\$1,059
Time deposits	<u>103,004</u>
Total	<u>\$104,063</u>

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. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (book balances) at December 31, 1997, total \$125,258, and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees are granted from 10 to 21 days of noncumulative vacation leave and 12 to 18 days of sick leave each year, depending on length of service. Sick leave is

WEST CARROLL PARISH ASSESSOR
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

granted on an individual basis with proper documentation of actual illness. At December 31, 1997, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

The cost of leave privileges, computed in accordance with GASB Codification Section 200, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

**II. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. PRINCIPAL TAXPAYERS

The following are the principal taxpayers for the parish and their 1997 assessed valuations:

	1997 Assessed Valuation	Per cent of Total Assessed Valuation
Transline Gas Company	\$10,350,550	34.42%
Energy Louisiana, Inc.	1,644,440	3.93%
BellSouth Telecommunications	1,208,730	2.88%
ANR Pipeline Company	1,105,190	2.64%
Southern Natural Gas Company	888,680	2.12%
Regions Bank of Louisiana	770,040	1.84%
Northeast Louisiana Power Corp.	667,760	1.59%
Buffin Building Systems, Inc.	667,320	1.59%
Wal-Mart Stores, Inc.	363,940	0.94%
Texas Eastern Transmission Corporation	288,710	0.69%
Total	<u>\$17,863,730</u>	<u>47.63%</u>

WEST CARROLL PARISH ASSESSOR

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at January 1, 1995	\$29,283
Additions:	
1996	1,729
1997	2,155
Deletions:	
1996	NONE
1997	<u>NONE</u>
Balance at December 31, 1997	<u>\$33,167</u>

4. PENSION PLAN

Substantially all employees of the West Carroll Parish Assessor's office are members of the Louisiana Assessor's Retirement System (system), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 50 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state 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 1786, Shreveport, Louisiana 71166-1786, or by calling (518) 425-4448.

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the West Carroll Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 per cent of annual covered payroll. Contributions to the system include one-

WEST CARROLL PARISH ASSESSOR

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

fourth of one per cent (one per cent for Orleans Parish) 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 West Carroll Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Assessor's contributions to the system for the years ending December 31, 1997, 1996, and 1995, were \$6,168, \$4,471, and \$4,799, respectively, equal to the required contributions for each year.

5. LITIGATION AND CLAIMS

At December 31, 1997, the West Carroll Parish Assessor is not involved in any litigation, nor is he aware of any unasserted claims.

6. DEFERRED COMPENSATION PLAN

The assessor offers his employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all employees, permits them to defer a portion of their salaries until future years. The assessor does not make any contributions to the plan. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death.

All amounts of compensation deferred under the plan, all property and rights purchased with these amounts, and all income attributable to these amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the assessor, (without being restricted to the provision of benefits under the plan), subject only to the claims of the assessor's general creditors. Participants' rights under the plan are equal to those of general creditors of the assessor in a amount equal to the fair market value of the deferred account for each participant.

Balance, January 1, 1996	\$25,558
Additions:	
1996	7,183
1997	17,578
Reductions:	
1996	NONE
1997	<u>NONE</u>
Balance, December 31, 1997	<u>\$50,319</u>

WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

7. EXPENDITURES OF THE ASSESSOR'S
OFFICE PAID BY THE POLICE JURY

The West Carroll Parish Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the West Carroll Parish Police Jury.

**Independent Auditor's Reports Required
By Government Auditing Standards**

The following independent auditor's reports on compliance with laws and regulations, and internal control structure 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.



**Independent Auditor's Report on
Compliance With Laws and Regulations**

**HONORABLE DON HARRIS, CLA
WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana**

I have audited the general purpose financial statements of the West Carroll Parish Assessor, a component unit of the West Carroll Parish Police Jury, as of December 31, 1987, and for each of the years in the two year period then ended, and have issued my report thereon dated January 22, 1988.

I conducted my audit in accordance with generally accepted auditing standards; 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. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the West Carroll Parish Assessor is the responsibility of the West Carroll Parish Assessor's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the West Carroll Parish Assessor's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my 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 West Carroll Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
January 22, 1988

VERNON R. COON
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF LOUISIANA
SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

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EDUCATIONAL, HOSPITAL
AND FINANCIAL INSTITUTIONS

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Independent Auditor's Report on Internal Control Structure

HONORABLE DON HARRIS, CLA
WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Assessor, a component unit of the West Carroll Parish Police Jury, as of December 31, 1987, and for each of the years in the two year period then ended, and have issued my report thereon dated January 22, 1988.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of West Carroll Parish Assessor 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.

In planning and performing my audit of the general purpose financial statements of the West Carroll Parish Assessor for the two years ended December 31, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures

MEMBER ASSOCIATION
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

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HONORABLE DON HARRIS, CLA
WEST CARROLL PARISH ASSESSOR
Oak Grove, Louisiana
Independent Auditor's Report on
Internal Control Structure,
December 31, 1997

and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 specific 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the West Carroll Parish Assessor. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
January 22, 1998