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**ACADIA PARISH TOURIST COMMISSION
FINANCIAL REPORT
DECEMBER 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date 8/15/07

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BROUSSARD, POCHÉ, LEWIS & BREAU, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

4112 West Congress
P.O. Box 61400
Lafayette, Louisiana 70596-1400
phone: (337) 988-4930
fax: (337) 984-4574
www.bplb.com

INDEPENDENT ACCOUNTANTS' REPORT

Other Offices:

Crowley, LA
(337) 783-5693
Opelousas, LA
(337) 942-5217
Abbeville, LA
(337) 898-1497
New Iberia, LA
(337) 364-4554
Church Point, LA
(337) 684-2855

Acadia Parish Tourist Commission
Crowley, Louisiana

We have reviewed the accompanying basic financial statements of Acadia Parish Tourist Commission, a component unit of Acadia Parish Police Jury, as of and for the year ended December 31, 2006, as listed in the table of contents. Acadia Parish Tourist Commission's management is responsible for these financial statements.

Herbert Lemoine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
P. John Blanchet, III, CPA*
Craig C. Babineaux, CPA*
Peter C. Borrello, CPA*
George J. Trappey, III, CPA*
Martha B. Wyatt, CPA*
Fayette T. Dupré, CPA*
Mary A. Castille, CPA*
Joey L. Breaux, CPA*
Terrel P. Dressel, CPA*
Craig J. Viator, CPA*
Stacey E. Singleton, CPA*
John L. Istre, CPA*

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Acadia Parish Tourist Commission's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accepted accounting principles generally accepted in the United States of America.

Retired:

Sidney L. Broussard, CPA 1925-2005
Leon K. Poché, CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Gerakline J. Wimberley, CPA* 1995
Lawrence A. Cramer, CPA* 1999
Ralph Friend, CPA* 2002
Donald W. Kelley, CPA* 2005

As described in Note 1, the Commission 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 States and Local Governments," in 2006.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of State law, we have issued a report dated June 11, 2007, on the results of our agreed-upon procedures.

Management has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is required to supplement, although not required to be part of, the basic financial statements.

*Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants*

* A Professional Accounting Corporation

The budgetary comparison schedule on page 20 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have compiled the budgetary comparison schedule from information that is the representation of management of the Acadia Parish Tourist Commission without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Broussard, Locke, Lewis & Beauvy, L.L.P.

Lafayette, Louisiana
June 11, 2007

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ACADIA PARISH TOURIST COMMISSION

STATEMENT OF NET ASSETS

December 31, 2006

See Accountants' Review Report

ASSETS	<u>Governmental Activities</u>
Cash	\$ 212,825
Capital assets:	
Non depreciable	50,000
Depreciable, net	<u>128,664</u>
Total assets	<u>\$ 391,489</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accrued expenses	<u>\$ 1,832</u>
NET ASSETS	
Invested in capital assets	\$ 178,664
Unrestricted	<u>210,993</u>
Total net assets	<u>\$ 389,657</u>
Total liabilities and net assets	<u>\$ 391,489</u>

See Notes to Financial Statements.

ACADIA PARISH TOURIST COMMISSION

STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2006
 See Accountants' Review Report

	<u>Governmental Activities</u>
Expenses:	
Economic development	\$ <u>106,141</u>
General revenues:	
Taxes -	
Hotel/motel	\$ 91,628
Enterprise	141,553
Interest	815
Miscellaneous	<u>378</u>
Total general revenues	\$ <u>234,374</u>
Change in net assets	\$ 128,233
Net assets, beginning	<u>261,424</u>
Net assets, ending	<u>\$ 389,657</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

ACADIA PARISH TOURIST COMMISSION

BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2006
See Accountants' Review Report

	<u>General Fund</u>
ASSETS	
Cash	<u>\$ 212,825</u>
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accrued expenses	\$ 1,832
FUND BALANCE	
Unreserved; undesignated	<u>210,993</u>
Total liabilities and fund balance	<u>\$ 212,825</u>

See Notes to Financial Statements.

ACADIA PARISH TOURIST COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
December 31, 2006
See Accountants' Review Report

Total fund balance - governmental fund	\$ 210,993
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds.	
Capital assets, net	<u>178,664</u>
Total net assets of governmental activities	<u>\$ 389,657</u>

See Notes to Financial Statements.

ACADIA PARISH TOURIST COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND

For the Year Ended December 31, 2006

See Accountants' Review Report

	<u>General Fund</u>
Revenues:	
Taxes -	
Hotel/motel	\$ 91,628
Enterprise	141,553
Interest	815
Miscellaneous	378
Total revenues	<u>\$ 234,374</u>
Expenditures:	
Current -	
Economic development:	
Salaries	\$ 42,536
Ads and promotions	21,648
Utilities	1,807
Meetings and seminars	705
Telephone	4,196
Memberships and subscriptions	180
Insurance	7,415
Rent	2,339
Repairs and maintenance	7,036
Supplies	2,365
Travel	534
Other	2,831
Total expenditures	<u>\$ 93,592</u>
Net change in fund balance	\$ 140,782
Fund balance, beginning	<u>70,211</u>
Fund balance, ending	<u>\$ 210,993</u>

See Notes to Financial Statements.

ACADIA PARISH TOURIST COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2006
 See Accountants' Review Report

Net change in fund balance - governmental fund	\$ 140,782
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	<u>(12,549)</u>
Change in net assets of governmental activities	<u>\$ 128,233</u>

See Notes to Financial Statements.

ACADIA PARISH TOURIST COMMISSION

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

Note 1. Summary of Significant Accounting Policies

The financial statements of the Acadia Parish Tourist Commission (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies of the Commission are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the statement include the following:

1. For the first time the financial statements include:
 - a. Financial statements prepared using full accrual accounting for all of the Commission's activities.
2. A change in the fund financial statements to focus on the major fund.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Commission has implemented the statement in the current year.

Reporting entity:

The Acadia Parish Tourist Commission, a component unit of Acadia Parish Police Jury, was created in 1989 by an ordinance of the Acadia Parish Police Jury. Funding is provided by a 2% hotel/motel tax within the jurisdiction of the Commission to promote tourism in Acadia Parish.

Basis of presentation:

The Commission's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statement -

The government-wide financial statements include the statement of net assets and the statement of activities of the Commission. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

In the government-wide statement of net assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

and obligations. The Commission's net assets are reported in two parts - invested in capital assets and unrestricted.

The government-wide statement of activities reports both the gross and net cost of each of the Commission's functions. The functions are also supported by general government revenues (certain intergovernmental revenues, interest income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants include capital-specific grants. The Commission had no program revenues for the year ended December 31, 2006.

The Commission reports all direct expenses by function in the government-wide statement of activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is included as a direct expense. The net cost (by function) is normally covered by general revenue (intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Commission as an entity and the change in the Commission's net assets resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the Commission's funds. The emphasis of the fund financial statements is on major governmental funds.

The Commission reports the following major governmental fund:

General Fund - This fund is the Commission's only fund and it accounts for all activities of the Commission.

Basis of accounting:

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows takes place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become 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. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

Cash:

Cash includes amounts in demand deposits.

Investments:

State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The Commission's investments at December 31, 2006 consisted of time certificates of deposit purchased from local financial institutions. These certificates are not subject to GASB Statement No. 31 requirements; thus, they are stated at cost.

Custodial credit risk:

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. As of December 31, 2006, \$13,829 of the Commission's bank balance of \$213,829 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$13,829</u>
--------------------------------	-----------------

Fixed assets:

The accounting treatment over property and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements.

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

Government-wide financial statement -

The Commission's property and equipment with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. The range of estimated useful lives by type of assets is as follows:

	<u>Years</u>
Automobiles	5
Building improvements	10 - 20
Buildings	20
Furniture and equipment	5
Land improvements	20 - 30

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated absences:

The Commission does not have a formal policy on vacation and sick leave. Accordingly, no liability has been recorded in the financial statements.

Equity classifications:

Government-wide statements -

Equity is classified as net assets and displayed in two components:

1. Invested in capital assets - Consists of capital assets net of accumulated depreciation.
2. Unrestricted net assets - All other net assets that do not meet the definition of "invested in capital assets."

The Commission does not have any restricted net assets.

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

Fund financial statements -

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

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 the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgets and budgetary accounting:

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget is employed as a management control device during the year that assists its users in financial activity analysis. All budget appropriations lapse at year end.

Change in accounting principles and restatement of prior year fund equity:

As a result of implementing Statement No. 34, the following adjustments were required to restate beginning net assets for the governmental activities:

Total fund balance/fund equity, as previously reported	\$ 70,211
Statement No. 34 adjustment:	
Capital assets, net of depreciation	<u>191,213</u>
Restated beginning net assets	<u>\$ 261,424</u>

Note 2. Capital Assets

Capital assets activity for the year ended December 31, 2006 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated -				
Land	\$ 50,000	\$ -0-	\$ -0-	\$ 50,000

(continued)

NOTES TO FINANCIAL STATEMENTS
See Accountants' Review Report

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated -				
Buildings	\$ 97,705	\$ -	\$ -	\$ 97,705
Land improvements	44,205	-	-	44,205
Furniture and equipment	5,782	-	-	5,782
Automobiles	17,861	-	-	17,861
Building improvements	<u>20,967</u>	<u>-</u>	<u>-</u>	<u>20,967</u>
Total capital assets being depreciated	<u>\$ 186,520</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 186,520</u>
Less accumulated depreciation for -				
Buildings	\$ (22,785)	\$ (4,885)	\$ -	\$ (27,670)
Land improvements	(11,647)	(1,991)	-	(13,638)
Furniture and equipment	(5,030)	(283)	-	(5,313)
Automobiles	(893)	(3,572)	-	(4,465)
Building improvements	<u>(4,952)</u>	<u>(1,818)</u>	<u>-</u>	<u>(6,770)</u>
Total accumulated depreciation	<u>\$ (45,307)</u>	<u>\$ (12,549)</u>	<u>\$ -0-</u>	<u>\$ (57,856)</u>
Total capital assets being depreciated, net	<u>\$ 141,213</u>	<u>\$ (12,549)</u>	<u>\$ -0-</u>	<u>\$ 128,664</u>
Governmental activities capital assets, net	<u>\$ 191,213</u>	<u>\$ (12,549)</u>	<u>\$ -0-</u>	<u>\$ 178,664</u>

Depreciation was charged to functions as follows:

Governmental activities:	
Economic development	<u>\$ (12,549)</u>

Note 3. Per Diem Paid to the Board of Commissioners

There was no compensation paid to Commissioners for the year ended December 31, 2006.

Note 4. Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With the exception of natural disasters, the Commission purchases insurance to cover any claims related to these risks.

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REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH TOURIST COMMISSION

BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 For the Year Ended December 31, 2006
 See Accountants' Review Report

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes -				
Hotel/motel	\$ 92,100	\$ 92,100	\$ 91,628	\$ (472)
Enterprise	147,293	147,293	141,553	(5,740)
Interest	360	360	815	455
Miscellaneous	525	525	378	(147)
Total revenues	<u>\$ 240,278</u>	<u>\$ 240,278</u>	<u>\$ 234,374</u>	<u>\$ (5,904)</u>
Expenditures:				
Current -				
Economic development:				
Salaries	\$ 42,840	\$ 42,840	\$ 42,536	\$ 304
Ads and promotions	30,498	30,498	21,648	8,850
Utilities	2,100	2,100	1,807	293
Meetings and seminars	1,200	1,200	705	495
Telephone	4,000	4,000	4,196	(196)
Insurance	7,640	7,640	7,415	225
Rent	2,220	2,220	2,339	(119)
Repairs and maintenance	6,480	6,480	7,036	(556)
Supplies	3,000	3,000	2,365	635
Memberships and subscriptions	1,000	1,000	180	820
Travel	400	400	534	(134)
Other	6,295	6,295	2,831	3,464
Total expenditures	<u>\$ 107,673</u>	<u>\$ 107,673</u>	<u>\$ 93,592</u>	<u>\$ 14,081</u>
Net change in fund balance	<u>\$ 132,605</u>	<u>\$ 132,605</u>	\$ 140,782	<u>\$ 8,177</u>
Fund balance, beginning			<u>70,211</u>	
Fund balance, ending			<u>\$ 210,993</u>	

See Note to Budgetary Comparison Schedule.

ACADIA PARISH TOURIST COMMISSION

NOTE TO BUDGETARY COMPARISON SCHEDULE

Note 1. Budgets and Budgetary Accounting

The Acadia Parish Tourist Commission uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The Board prepares a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
3. The budget is employed as a management control device during the year that assists its user in financial activity analysis.

All budget appropriations lapse at year-end. The budgets presented are the originally adopted budget and the final budget, which is the same as the originally adopted budget because there were no amendments during the year.

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CERTIFIED PUBLIC ACCOUNTANTS

4112 West Congress
P.O. Box 61400
Lafayette, Louisiana 70596-1400
phone: (337) 988-4930
fax: (337) 984-4574
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Other Offices:

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New Iberia, LA
(337) 364-4554
Church Point, LA
(337) 684-2855

Acadia Parish Tourist Commission
Crowley, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Acadia Parish Tourist Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Parish Tourist Commission's compliance with certain laws and regulations during the year ended December 31, 2006 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Herbert Lemoine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
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Stacey E. Singleton, CPA*
John L. Istre, CPA*

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$20,000, or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with the required list, including the noted information.

Retired:

Sidney L. Broussard, CPA 1925-2005
Leon K. Poché, CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberley, CPA* 1995
Lawrence A. Cramer, CPA* 1999
Ralph Friend, CPA* 2002
Donald W. Kelley, CPA* 2005

A MEMBER OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

Management provided us with the required list.

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

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on January 12, 2006. There were no amendments to the budget during the year.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more. Actual expenditures did not exceed budget amounts by 5% or more.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

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

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

All six of the selected disbursements were properly coded to the correct fund and general ledger account.

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

Inspection of the minutes of the Board meetings indicated that each of the six selected disbursements was approved by the Board.

Meetings

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

We examined supporting documentation and noted that the Commission advertised its agendas for meetings in their local newspapers and mailed out notices.

Debt

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

We scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

We inspected payroll records for the year and did not note any instances of payments to employees, which would constitute bonuses, advances, or gifts.

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

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

Broussard, Poche, Lewis & Breau, L.L.P.

Lafayette, Louisiana
June 11, 2007

**ACADIA PARISH TOURIST COMMISSION
LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

June 8, 2007 (Date Transmitted)

Broussard, Poche', Lewis & Breaux L.L.P. (Auditors)
P. O. Box 61400
Lafayette, LA 70596-1400

In connection with your compilation of our financial statements as of December 31, 2006 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 8, 2007.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..
Yes No []

Code of Ethics for Public Officials and Public Employees

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

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

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.
Yes No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.
Yes No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.
Yes No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes No []

Meetings

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

Yes No

Debt

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

Yes No

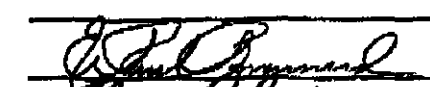

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and AG opinion 79-729.

Yes No

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

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

	Secretary	_____	Date
	Treasurer	6-12-07	Date
	President	6-12-07	Date