

(KYS-)



PAYNE, MOORE & HERRINGTON, LLP

RECEIVED
LEGISLATIVE AUDITOR
05 FEB 20 2005

CITY OF ALEXANDRIA
AGREED UPON PROCEDURES REPORT
DECEMBER 31, 2004

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 3-30-05



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Honorable President
and the Members of the City Council
City of Alexandria, Louisiana

We have performed the procedure enumerated below, which were agreed to by you and the Legislative Auditor, State of Louisiana, solely to assist management of the City in evaluating internal controls at the Animal Shelter for the period January 1, 2004 through December 31, 2004. 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 this procedure is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

Procedure: Review and test internal control policies and procedures at the Alexandria Animal Shelter for the period January 1, 2004 through December 31, 2004.

Findings: Animals processed through the Animal Shelter are tracked through the use of prenumbered tickets. There are no controls to account for all prenumbered tickets. For the period January 1, 2004 through December 31, 2004, the ticket numbers are in no logical sequential order, making it impossible to test that all tickets can be accounted for or to test the number of animals processed for that period. We recommend that the City keep a log of ticket numbers issued to each control officer. The log should be periodically reviewed with computer records to ensure that all tickets issued are properly accounted for and entered in the computer system.

The computer system is incapable of printing a summary report by ticket number or date showing a recap of the information provided on the impoundment ticket. We recommend that the computer program be reviewed for the development of reports that can provide summary information by ticket number and date so that computer records can be reconciled with manual records and actual animals on hand at any given time.

There are no controls to account for donations received at the Animal Shelter. These funds are not recorded in the Animal Shelter receipt book and deposited with all other Animal Shelter receipts. The director of the Animal Shelter turns these receipts over to the City's accounting office. We recommend that the Animal Shelter record and deposit all funds received at the Shelter office.

MARVIN A. JONEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
REBECCA B. MORRIS, C.P.A.

MICHAEL A. JONEAU, C.P.A.
JAMES N. BALLARD, C.P.A.
L. PAUL HOOB, C.P.A.



1419 METRO DRIVE • P.O. Box 13280 • ALEXANDRIA, LA 71315-3280
PH: (318) 443-1893 • FAX: (318) 443-2515 • WWW.PMHCPA.COM

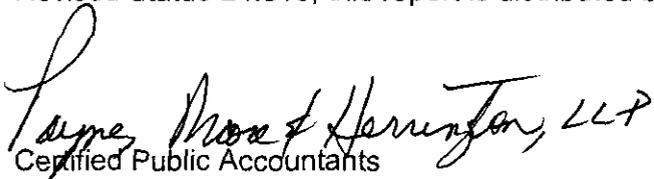


PAYNE, MOORE & HERRINGTON, LLP

To the Honorable President
and the Members of the City Council
City of Alexandria, Louisiana
Page 2

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 the City of Alexandria 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 as a public document.


Certified Public Accountants

February 18, 2005



March 22, 2005

Ms. Sudha Rawal
Engagement Administrator
Office of Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

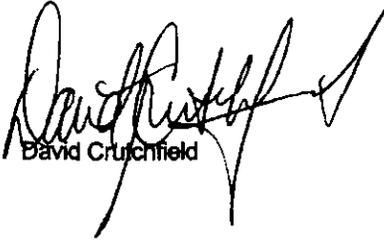
Ms. Rawal

We have received and reviewed the report on the agreed upon procedures performed on the internal control policies and procedures at the Alexandria Animal Shelter for the period from January 1, 2004 through December 31, 2004.

Management's corrective action plan is to implement a procedure by which the ticket numbers issued to the animal control officers are recorded in a logbook. These ticket number logs will be reviewed and crosschecked to computer database records periodically to ensure proper accounting for each ticket. We are also reviewing our software and the integration of the ticket logs with the accounting applications. Our existing application can be modified to accommodate the needed tracking features.

In regard to donations by individuals to the animal shelter will be recorded and deposited by the animal shelter office in the future.

Sincerely,



David Crutchfield

Edward G. Randolph, Jr.
Mayor



David Crutchfield
Director of Finance
Post Office Box 71
Alexandria, Louisiana 71309-0071
Tel (318) 449-5094 • Fax (318) 449-5331
E-Mail: David.Crutchfield@cityofalex.com