

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Agreed-upon Procedures

February 29, 2008

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.

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(A Corporation of Certified Public Accountants)

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**ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable David A. Naquin
St. Mary Parish Sheriff
Franklin, Louisiana

We have performed the procedures enumerated below, which were agreed to by the St. Mary Parish Sheriff, solely to provide reasonable assurance that the procedures associated with payment of claims incurred through the self-insurance fund are in compliance with the agreement between the administrator of the program and the Sheriff for the reporting period from July 1, 2006 until June 30, 2007. Management is responsible for all aspects of this process. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Procedure:

We obtained a copy of the following reports from FARA Benefit Services, Inc., the self-insurance plan administrator:

- Claims incurred and paid July 1, 2006 through June 30, 2007
- Claims incurred July 1, 2006 through June 30, 2007 and paid July 1, 2007 through November 29, 2007
- Ineligibility report of claims incurred July 1, 2006 through June 30, 2007

From these reports, we performed the following procedures:

1. We selected a random sample of 50 insurance claims in total from the three reports. We then tested this sample for compliance with various attributes with no exceptions being noted.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the procedures associated with payment of claims incurred through the self-insurance fund. 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.

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This report is intended solely for the information and use of the St. Mary Parish Sheriff 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.

Dannall, Sikes, Gardes & Frederick

(A Corporation of Certified Public Accountants)

Morgan City, Louisiana
February 29, 2008