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**CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 2000**

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 7-25-01

**LITTLE & BANKS** LLC  
CERTIFIED PUBLIC ACCOUNTANTS

CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 2000

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**LITTLE & BANKS** LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report**

HONORABLE MONELLE MOSELEY, CLA  
CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Assessor, a component unit of the Concordia Parish Police Jury, as of December 31, 2000, and for the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Concordia Parish Assessor'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 *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 above present fairly, in all material respects, the financial position of the Concordia Parish Assessor as of December 31, 2000, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

HONORABLE MONELLE MOSELEY, CLA  
CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana  
Independent Auditor's Report,  
December 31, 2000

In accordance with *Government Auditing Standards*, we have also issued a report dated June 7, 2001, on the Concordia Parish Assessor's compliance with laws, regulations, and contracts, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



West Monroce, Louisiana  
June 7, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2000

	GOVERNMENTAL FUND TYPE - GENERAL FUND	...ACCOUNT GROUP... GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>			
Cash and cash equivalents	\$194,183		\$194,183
Receivables	277,496		277,496
Office furnishings and equipment		\$45,395	45,395
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$471,679</u>	<u>\$45,395</u>	<u>\$517,074</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$2,428		\$2,428
Payroll withholdings payable	5,228		5,228
Total Liabilities	<u>7,656</u>	<u>NONE</u>	<u>7,656</u>
Fund Equity:			
Investment in general fixed assets		\$45,395	45,395
Fund balance - unreserved - undesignated	464,023		464,023
Total Fund Equity	<u>464,023</u>	<u>45,395</u>	<u>509,418</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$471,679</u>	<u>\$45,395</u>	<u>\$517,074</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR  
 Vidalia, 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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes - ad valorem	\$137,000	\$217,701	\$80,701
Intergovernmental revenues:			
State grant - state revenue sharing (net)	20,000	16,250	(3,750)
Fees, charges, and commissions for services	3,000	4,131	1,131
Use of money and property - interest earnings	14,000	13,935	(65)
Total revenues	<u>174,000</u>	<u>252,017</u>	<u>78,017</u>
<b>EXPENDITURES</b>			
General government - taxation:			
Current:			
Personal services and related benefits	204,850	208,554	(3,704)
Operating services	24,000	22,072	1,928
Materials and supplies	6,500	5,274	1,226
Travel and other charges	12,000	10,902	1,098
Capital outlay	2,000	461	1,539
Total expenditures	<u>249,350</u>	<u>247,263</u>	<u>2,087</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(75,350)	4,754	80,104
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>442,418</u>	<u>459,269</u>	<u>16,851</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$367,068</u>	<u>\$464,023</u>	<u>\$96,955</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH ASSESSOR  
Vidalia, 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, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$212,000	\$210,893	(\$1,107)
Intergovernmental revenues:			
Federal grant - in lieu of taxes	1,500	1,494	(6)
State grant - state revenue sharing (net)	20,000	16,696	(3,304)
Fees, charges, and commissions for services	9,000	4,485	(4,515)
Use of money and property - interest earnings	15,000	15,500	500
Total revenues	<u>257,500</u>	<u>249,068</u>	<u>(8,432)</u>
<b>EXPENDITURES</b>			
General government - taxation:			
Current:			
Personal services and related benefits	197,000	196,466	534
Operating services	22,000	18,329	3,671
Materials and supplies	3,900	3,000	900
Travel and other charges	12,000	11,146	854
Capital outlay	2,000	419	1,581
Total expenditures	<u>236,900</u>	<u>229,360</u>	<u>7,540</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	20,600	19,708	(892)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>421,818</u>	<u>439,561</u>	<u>17,743</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$442,418</u>	<u>\$459,269</u>	<u>\$16,851</u>

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH ASSESSOR**  
Vidalia, Louisiana

Notes to the Financial Statements  
As of and For the Two Years Ended December 31, 2000

**1. 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 her 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 pecuniarily responsible for the actions of the deputies.

At December 31, 1999, there are 28,114 real and movable assessment listings totaling \$49,402,050 and \$43,232,520 respectively. This represents a decrease of one assessment listing. The total assessed valuation increased by \$7,157,570.

At December 31, 2000, there are 30,788 real and movable assessment listings totaling \$52,340,310 and \$43,361,180 respectively. This represents an increase of 2674 assessment listings. The total assessed valuation increased by \$2,164,350.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia 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 Concordia 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:

1. Appointing a voting majority of an organization's governing body,  
and;

CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

- 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 Concordia 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.

CONCORDIA PARISH ASSESSOR  
Vidalia, 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 only the use of governmental funds (General Fund). Ad valorem tax revenue authorized by Act 17 of 1990 is accounted for in this fund. General operating expenditures are paid from this 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 99 per cent of fixed assets are valued at actual historical costs based on the actual costs of like items while the remaining one per cent is based on estimated historical costs. No depreciation has been provided on general fixed assets.

**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:

CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

Ad valorem taxes and the related state revenue sharing 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 47:1993 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.

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

Interest income on time deposits is recorded when the time deposits have matured. 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 amended during the year, as necessary. The budget is established and controlled by the assessor at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not included in the assessor's accounting system. All changes in the budget must be approved by the assessor.

CONCORDIA PARISH ASSESSOR  
 Vidalia, Louisiana  
 Notes to the Financial Statements (Continued)

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 and subsequent amendments.

**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, 2000, the assessor has cash and cash equivalents (book balances totaling \$194,183 as follows:

Demand deposits	(\$4,682)
Time deposits	<u>198,865</u>
Total	<u>\$194,183</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. Cash and cash equivalents (bank balances) at December 31, 2000, are secured as follows:

Bank balances	<u>\$218,094</u>
Federal deposit insurance	\$218,094
Pledged securities (uncollateralized)	<u>1,000,000</u>
Total	<u>\$1,218,094</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the assessor, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the

**CONCORDIA PARISH ASSESSOR**

Vidalia, Louisiana

Notes to the Financial Statements (Continued)

fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the assessor's name.

**G. VACATION AND SICK LEAVE**

All employees are granted ten days of noncumulative sick leave each year and from five to fifteen days of noncumulative vacation leave each year, depending on length of service. At December 31, 2000, there are no accumulated and vested benefits relating to vacation and sick leave.

**II. RISK MANAGEMENT**

The assessor is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the assessor maintains commercial insurance policies covering her automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the two years ended December 31, 2000.

**1. 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.

**2. PRINCIPAL TAXPAYERS**

The following are the principal taxpayers for the parish and their 2000 assessed valuation:

CONCORDIA PARISH ASSESSOR  
 Vidalia, Louisiana  
 Notes to the Financial Statements (Continued)

	2000 Assessed Valuation	Per cent of Total Assessed Valuation
Martin Mills, Inc.	\$26,116,650	27.29%
Concordia Bank & Trust Co.	3,858,600	4.03%
Professional Health Services	2,552,070	2.67%
Entergy Louisiana, Inc.	2,370,920	2.48%
Bellsouth Telecommunications	2,203,110	2.30%
Aluminum Company of America	2,019,610	2.11%
Bunge Corporation	1,784,190	1.86%
Concordia Electric Coop, Inc.	1,026,250	1.07%
Louisiana Central Bank	998,550	1.04%
Angelina Properties, LLC	771,200	0.81%
Total	<u>\$43,701,150</u>	<u>45.66%</u>

**3. RECEIVABLES**

The General Fund receivables of \$277,496, at December 31, 2000, are as follows:

<u>Class of Receivables</u>	
Ad valorem taxes	\$258,911
Intergovernmental revenues - state grant - state revenue sharing	16,250
Fees, charges, and commissions for services	<u>2,335</u>
Total	<u>\$277,496</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in offices furnishings and equipment follows:

Balance at January 1, 1999	\$44,515
Additions	419
Deductions	<u>NONE</u>
Balance at January 1, 2000	44,934
Additions	461
Deductions	<u>NONE</u>
Balance at December 31, 2000	<u>\$45,395</u>

## CONCORDIA PARISH ASSESSOR

Vidalia, Louisiana

### Notes to the Financial Statements (Continued)

Balances at January 1, 1999, have been restated to reflect adjustments made due to performance of a physical inventory.

#### 5. PENSION PLAN

Substantially all employees of the Concordia 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 60 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 (318) 425-4446.

Plan members are required by state statute to contribute 7.00 per cent of their annual covered salary and the Concordia 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-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 Concordia 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 Concordia Parish Assessor's contributions to the system for the years ending December 31, 2000, 1999, 1998, were \$10,016, \$9,715, and \$9,166, respectively, equal to the required contributions for each year.

CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana  
Notes to the Financial Statements (Continued)

**6. POST RETIREMENT BENEFITS**

The Concordia Parish Assessor provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the assessor's employees become eligible for these benefits if they reach normal retirement age while working for the assessor. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the assessor. The assessor recognizes the cost of providing these benefits (assessor's cost of premiums) as an expenditure when the monthly premiums are paid. For the years ended December 31, 2000 and December 31, 1999, the total amount of premiums paid were \$30,262, and \$24,190, while the amounts paid for retirees totaled \$11,558, for 2000 and \$10,957 for 1999.

**7. LITIGATION AND CLAIMS**

At December 31, 2000, the Concordia Parish Assessor is not involved in any litigation nor is she aware of any unasserted claims.

**8. EXPENDITURES OF THE ASSESSOR  
PAID BY THE PARISH POLICE JURY**

The Concordia 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 Concordia Parish Police Jury.

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations, and contracts and internal control is 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.



**LITTLE & BANKS** L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Assessor as of and for the two years ended December 31, 2000, and have issued our report thereon dated June 7, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Concordia Parish Assessor's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Concordia Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

CONCORDIA PARISH ASSESSOR

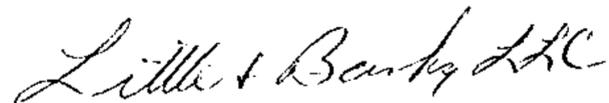
Vidalia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2000

This report is intended solely for the information and use of the Concordia Parish Assessor and management of the assessor's office and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana

June 7, 2001

**CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 2000**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Concordia Parish Assessor.
2. No instances of noncompliance material to the financial statements of Concordia Parish Assessor were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**CONCORDIA PARISH ASSESSOR  
Vidalia, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 2000**

There were no audit findings reported in the audit for the year ended December 31, 1998.