

Ouachita Parish Police Jury
Independent Accountants' Report on
Applying Agreed-Upon Procedures
As of December 31, 2002

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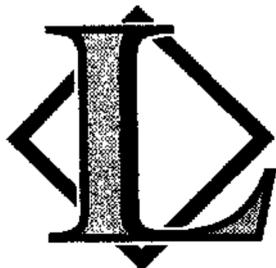
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OUACHITA PARISH POLICE JURY
INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

AS OF DECEMBER 31, 2002

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LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Members of the
Ouachita Parish Police Jury
Monroe, Louisiana

We have performed the procedures enumerated below, which were agreed to by the members of the Ouachita Parish Police Jury and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating compliance with laws and regulations and adherence to internal controls during the period from January 1, 1999, through December 31, 2002, and to ascertain appropriate fiscal action needed for the remainder of the current fiscal year and to plan necessary action for the coming fiscal year. 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.

Procurement Card and Business Card Expenditures

Procedures and Findings

1. During the period from January 1, 1999, through December 31, 2002, the number of procurement card and business card transactions totaled 11,296. We selected all procurement card and business card expenditures made during the period from January 1, 1999, through December 31, 2002, and tested for the following attributes:

- a. *Expenditure is supported by an original itemized invoice or where applicable, other supporting documentation.*

The Ouachita Parish Police Jury scans all invoices into its computer system. We requested original itemized invoices or other supporting documentation from the Ouachita Parish Police Jury. However, in many instances, the Ouachita Parish Police Jury was able to provide only the scanned copies of invoices. As a result, we expanded the scope of this attribute to include testing of the scanned copies of invoices.

Schedule II-A (Procurement Cards) and Schedule II-B (Business Cards) provide a breakdown by procurement card and by business card for those individual transactions that could not be supported by an itemized invoice (original or scanned copy). The results of the expenditure testing from Schedules II-A and II-B are summarized in Schedule I by each Department within the Ouachita Parish Police Jury. Exceptions to attribute (a), as described above, are identified in Schedule I,

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Schedule II-A, and Schedule II-B as "Finding Code A – Itemized invoice or other supporting documentation was not provided by the Ouachita Parish Police Jury".

The amount of expenditures that could not be supported by an itemized invoice (original or scanned copy) or, where applicable, other supporting documentation totaled \$20,939. This amount is summarized by the Departments within the Ouachita Parish Police Jury as follows:

Department	Amount
Parish Administration	\$ 7,827
Treasury/Accounting	133
Public Works	1,240
Courthouse Maintenance	2,092
Fire Department	1,356
Mosquito Abatement	456
Civil Defense	7,745
Information Systems	45
Parish Maintenance	45
	<u>\$20,939</u>

b. *Invoice (original or scanned copy) is mathematically correct.*

We recomputed each invoice provided to us. The number of invoices that were not mathematically correct totaled four.

c. *Invoice is signed by the person receiving the merchandise, service, etc.*

d. *Purchase Order, if applicable, was present and used correctly.*

e. *Internal Control procedures for procurement cards were followed.*

Through the review of certain minutes of the meetings of the Ouachita Parish Police Jury, procurement card policies and procedures documents, and inquiry of Ouachita Parish Police Jury personnel, the following information was obtained:

In 1999, the Ouachita Parish Police Jury approved the utilization of procurement cards by all departments. Prior to providing the procurement cards to the departments, the Ouachita Parish Police Jury's Accounting Department developed a formal policies and procedures manual, which incorporated internal controls and a purchase order system, for the use of the procurement cards. The policies and procedures manual was presented to the members of the Ouachita Parish Police Jury and approved in July 1999. On August 16, 1999, the Ouachita Parish Police Jury amended the procurement card policies and procedures manual "to eliminate the need for approval of a Department Head prior to usage by employees as to purchases of less than \$100.00." The Accounting Department, anticipating that a significant number of purchases paid by procurement

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card would be for amounts less than \$100.00, recognized the internal control weaknesses inherent in this amendment to the policies and procedures manual. Thus, in an effort to maintain some degree of internal control over the use of the procurement cards for such purchases, the Accounting Department developed internal control policies and procedures for all procurements of supplies, parts, and materials. Such policies and procedures specifically included, by reference, all purchases paid by procurement card. The Ouachita Parish Police Jury approved the policies and procedures on January 31, 2000. However, these policies and procedures were never implemented with respect to purchases paid by procurement card because the Parish Administration had taken the position that these policies and procedures did not apply to the procurement cards.

The effects of these actions taken by the Ouachita Parish Police Jury and the Parish Administration resulted in the following:

- i. The Ouachita Parish Police Jury did not utilize its purchase order system for purchases paid by procurement card.
- ii. Formal internal control policies and procedures over the use of the procurement cards were modified or overridden by the Police Jurors and the Parish Administration to the extent that adherence to any formal internal controls was no longer required.
- iii. The Accounting Department was compelled to implement informal internal control policies and procedures over the procurement cards. The informal internal control policies and procedures implemented by the Accounting Department and the results of our tests of these policies are as follows:

- Policy: The employee must sign the procurement card's monthly billing statement, thereby acknowledging that the transactions per the billing statement agree to the invoices or other supporting documentation.

Results of Testing: The employees did not sign monthly billing statements for 2,110 transactions. Significant noncompliance with this policy was detected in the Public Works Department, which accounted for approximately 41% of these transactions.

- Policy: The Department Head must sign the procurement card's monthly billing statement, thereby indicating the Department Head's review of the invoices, receipts, or other supporting documentation supporting the billing statement's transactions and the Department Head's approval of the expenditures.

Results of Testing: While we found no significant problems with the Department Heads signing off on the billing statements and thereby approving the expenditures, we did determine that procurement card transactions made by Department Heads were not being reviewed and approved by personnel at an employment level higher than the

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Department Head. Of the 2,792 transactions that we deemed to be exceptions to this procedure, approximately 52% of these transactions were attributable to the non-approval of the Department Head's procurement card purchases by personnel at an employment level higher than the Department Head.

- Policy: An employee of the Purchasing Department must verify that the Department Head signed the billing statement and that the billing statement transactions agree to the invoices or other supporting documentation.

Results of Testing: It could not be determined whether an employee of the Purchasing Department performed the verification for 10,396 transactions. This represents approximately 93% of all procurement card and billing card transactions.

f. Expenditure is consistent with the objectives and functions of the agency.

In testing the procurement and business card transactions, we considered the exceptions detailed below in determining if the expenditures were consistent with the objectives and functions of the agency. These exceptions are identified as Finding Codes B – D in Schedule I, Schedule II-A, and Schedule II-B, as follows:

- Code B - Documentation was provided, but the documentation did not provide sufficient information establishing a business purpose the expenditure.
- Code C - The amount of the expenditure appeared to be unreasonable considering the purpose of the expenditure.
- Code D - The expenditure is not allowable in accordance with Louisiana Constitution Article VII, Section 14 (loaning or donating of public funds) and Louisiana Attorney General Opinion No. 03-0157, which is attached.
- Code E - The expenditure is not allowable in accordance with the Louisiana Code of Governmental Ethics (contracting for services with an entity affiliated with a member of the Ouachita Parish Police Jury).

The results of our tests of attribute (f) are summarized by Departments within the Ouachita Parish Police Jury on the following page.

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SUMMARY OF TESTING OF ATTRIBUTE (f)

Department	Finding Code			
	B	C	D	E
Parish Administration	\$ 30,289	\$ 854	\$ 2,438	
Treasury/Accounting	270			
Public Works	1,972		268	
Library		3,266	3,104	\$ 105
Courthouse Maintenance	729	13	352	
Fire Department	15,378	480	965	
Personnel			574	
Mosquito Abatement	683		14	
Civil Defense	4,541			
Information Systems	143			
Ouachita Enterprise Corporation			308	
LaJET			90	
Parish Maintenance		1,196		
Totals by Finding	<u>\$ 54,005</u>	<u>\$ 5,809</u>	<u>\$ 8,113</u>	<u>\$ 105</u>

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Recommendations

Based on the results of our performance of the agreed-upon procedures enumerated above, we recommend the following:

1. The members of the Ouachita Parish Police Jury should review the individual transaction findings as noted in Schedules II-A and II-B. The members should make a preliminary assessment of the amounts which the members may be able to request repayment from the employee. The members should consult with its legal counsel to determine its legal standing with respect to collecting such amounts, and to ensure that the proper procedures are followed in the collection process.
2. Even though the Ouachita Parish Police Jury no longer utilizes procurement cards and business cards, the Police Jurors should review the Ouachita Parish Police Jury's current internal control policies and procedures over procurement. The Police Jurors, with input from the Accounting Department, should modify such policies and procedures to the extent that inherent weaknesses in the internal controls are minimized. The Ouachita Parish Police Jury should formally adopt the revised internal control policies and procedures over procurement. Also, the Ouachita Parish Police Jury should consider implementing periodic monitoring of each Department's adherence to the adopted internal control policies and procedures.
3. As noted in Schedule II-A, a significant amount of travel and meals were deemed to be unallowable costs. The Ouachita Parish Police Jury should adopt a formal policy for reimbursement of travel and meals expenditures. The policy should state the nature of the travel and meals that are deemed reimbursable, the documentation required to receive reimbursement, and the manner in which reimbursement is to be requested.

Other Comments and Recommendations

1. During our tests of the procurement card transactions, we noted that the personnel responsible for purchasing materials and parts to be utilized in the repair and maintenance of equipment, vehicles, buildings, etc. for the Ouachita Parish Police Jury and the Ouachita Parish Library spent an inordinate amount of time traveling from one vendor to the next when purchasing materials and parts. In many instances, such personnel made several trips a day to the same vendor. The effects of this process on the Ouachita Parish Police Jury may include additional costs for labor, increased wear and tear on vehicles, additional liability exposure, and lack of adequate internal control over the purchasing process.

We understand that the Ouachita Parish Police Jury has implemented a central purchasing system for these types of purchases. Also, we understand that the Ouachita Parish Police Jury has reviewed and modified its internal control policies and procedures over these types of purchases to ensure that the parts and materials purchased are actually utilized for the benefit of the Ouachita Parish Police Jury and not for personnel's personal use.

2. During our tests of the procurement card and business card transactions, we noted numerous instances in which sales tax was charged inappropriately on a purchase. Since we did not have

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invoices for all transactions, we were not able to make a determination as to the total amount of sales tax paid inappropriately to vendors.

We recommend that the Ouachita Parish Police Jury review the procurement card and business card transactions to determine, to the extent possible, the amount of sales tax paid inappropriately. The Ouachita Parish Police Jury should seek reimbursement from the vendors for such sales taxes.

3. *During our testing of the procurement card transactions, we noted that travel costs (primarily, airline tickets and meals) for spouses of employees and members of the Ouachita Parish Police Jury were paid by the Ouachita Parish Police Jury and then reimbursed by the employee at a later date. While the employees reimbursed such costs, transactions of this nature could be deemed to be loans of public funds and thus, a violation of Article 7, Section 14 of the Louisiana Constitution. The Ouachita Parish Police Jury should cease this practice and should require that all travel costs for non-employees and nonmembers of the Ouachita Parish Police Jury be paid directly to the vendor by the non-employee and nonmember.*

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 the members and management of the Ouachita Parish Police Jury 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.

Littell & Associates

Monroe, Louisiana
October 20, 2003

SCHEDULE I

OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY DEPARTMENT
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002

DESCRIPTION		FINDING CODE						TOTALS
DEPARTMENT	PROCUREMENT/ BUSINESS CARD NUMBER	A	B	C	D	E		
Parish Administration	4715-7598-0028-0736	3,045.35	7,085.65		95.67		10,226.67	
	4715-7598-0027-3863	4,781.71	23,203.15	854.86	2,342.73		31,182.45	
Total Parish Administration		<u>7,827.06</u>	<u>30,288.80</u>	<u>854.86</u>	<u>2,438.40</u>	-	<u>41,409.12</u>	
Treasury/Accounting	4731-6271-6070-3888	133.04	270.34				403.38	
Total Treasury/Accounting		<u>133.04</u>	<u>270.34</u>	-	-	-	<u>403.38</u>	
Public Works	4715-7598-0026-7139				72.74		72.74	
	4715-7598-0026-7352	719.66	1,762.17				2,481.83	
	4715-7598-0026-7360				195.18		195.18	
	4715-7598-0026-7345	262.82					262.82	
	4715-7598-0026-7329	72.14					72.14	
	4715-7598-0026-7261	185.86	51.73				237.59	
	4715-7598-0034-1900	-	157.75				157.75	
Total Public Works		<u>1,240.48</u>	<u>1,971.65</u>	-	<u>267.92</u>	-	<u>3,480.05</u>	

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DESCRIPTION		FINDING CODE					TOTALS
DEPARTMENT	PROCUREMENT/ BUSINESS CARD NUMBER	A	B	C	D	E	
Library	4715-7598-0028-1437				380.50		380.50
	4715-7598-0028-9703			2,776.63		105.00	2,881.63
	4715-7598-0034-2304				16.39		16.39
	4715-7598-0026-7477				1,340.22		1,340.22
	4715-7598-0026-7519			450.90			450.90
	4715-7598-0031-9617				1,076.76		1,076.76
	4715-7598-0026-7535				96.50		96.50
	4715-7598-0029-9819			38.75	193.95		232.70
Total Library		-	-	3,266.28	3,104.32	105.00	6,475.60
Courthouse Maintenance	4715-7598-0030-3595	2,092.01	729.28	12.54	351.93		3,185.76
Total Courthouse Maintenance		2,092.01	729.28	12.54	351.93	-	3,185.76
Fire Department	4715-7598-0026-7188				906.01		906.01
	4715-7598-0026-7204	1,356.02	15,378.30	479.78	58.50		17,272.60
Total Fire Department		1,356.02	15,378.30	479.78	964.51	-	18,178.61

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DEPARTMENT	DESCRIPTION	PROCUREMENT/ BUSINESS CARD NUMBER	FINDING CODE					TOTALS
			A	B	C	D	E	
Personnel		4715-7598-0026-6974				573.86		573.86
Total Personnel			-	-	-	573.86	-	573.86
Mosquito Abatement		4715-7598-0034-4144	44.92			13.68		58.60
		4715-7598-0034-1900	411.40	682.97				1,094.37
Total Mosquito Abatement			456.32	682.97	-	13.68	-	1,152.97
Civil Defense		4715-7598-0026-7022	7,744.31	4,540.92				12,285.23
Total Civil Defense			7,744.31	4,540.92	-	-	-	12,285.23
Information Systems		4715-7598-0026-7055	44.85	142.60				187.45
Total Information Systems			44.85	142.60	-	-	-	187.45
Ouachita Enterprise Corporation		4263-3119-1116-4991				308.35		308.35
Total Ouachita Enterprise Corporation			-	-	-	308.35	-	308.35
LaJet		4731-6271-6070-3896				90.40		90.40
Total LaJet			-	-	-	90.40	-	90.40

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DESCRIPTION		FINDING CODE					TOTALS
DEPARTMENT	PROCUREMENT/ BUSINESS CARD NUMBER	A	B	C	D	E	
Parish Maintenance	4715-7598-0026-7071	44.96		1,195.62			1,240.58
Total Parish Maintenance		44.96	-	1,195.62	-	-	1,240.58
GRAND TOTAL		20,939.05	54,004.86	5,809.08	8,113.37	105.00	88,971.36

**OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002**

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0026-7139					
Department: Public Works					
1 Hob Nob Steak & Seafood	04/25/01	72.74	72.74	D, (A)	Receipt not broken out. No list of attendees. Described as Sec. Day lunch.
Total		<u>72.74</u>	<u>72.74</u>		
Procurement Card #: 4715-7598-0028-1437					
Department: Library					
1 Super 1 Foods	02/22/00	10.39		D	Donuts - staff meeting
1 Brookshires	05/07/01	51.99		D	Deli tray - staff meeting
1 Wal-mart Super Center	05/29/01	35.81		D	Gift bags and tissue - staff meeting
1 Brookshires	05/30/01	5.28		D	Cannot make out descriptions - staff meeting
1 Brookshires	05/30/01	52.97		D	Fruit tray - staff meeting
1 Brookshires	05/30/01	9.83		D	Cannot make out descriptions - staff meeting
1 Brookshires	07/25/01	54.28		D	Fruit & skewers. - staff meeting
1 Brookshires	08/28/01	51.99		D	Fruit tray - staff meeting
1 Brookshires	08/29/01	3.98		D	No description - staff meeting
1 Brookshires	09/25/01	51.99		D	Fruit tray - staff meeting
1 Brookshires	10/30/01	51.99	380.50	D	Fruit tray - staff meeting
Total		<u>380.50</u>	<u>380.50</u>		
Procurement Card #: 4715-7598-0028-9703					
Department: Library					
1 Heavenly Ham	06/15/00	61.03		C	(10) sandwiches, chips, & cookies - Board meeting
1 Heavenly Ham	07/13/00	59.90		C	(10) meals - Board meeting
1 Heavenly Ham	08/10/00	56.40		C	(10) sandwiches, etc. - Board meeting
1 Heavenly Ham	09/14/00	47.92		C	Board Meeting
1 Brookshires	10/10/00	7.55		C	Board Meeting cokes

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Heavenly Ham	10/12/00	54.60		C	10 Mr. Box lunches- Board meeting
1 Brookshires	10/31/00	7.55		C	Board meeting
1 Brookshires	11/09/00	4.58		C	Board meeting
1 Heavenly Ham	11/09/00	56.40		C	(10) at \$5.64 each - Board meeting
1 Thurmans Food	01/04/01	89.89		C	Board meeting
1 Heavenly Ham	01/11/01	50.76		C	Sandwiches & fruit cups- Board meeting
1 Heavenly Ham	02/08/01	54.54		C	9 sandwiches, fruit cups, and assorted cookies. Board meeting
1 Thurmans Food Factory	03/06/01	33.09		C	Board meeting
1 Brookshires	04/10/01	7.15		C	Cokes and cups - Board meeting
1 Thurman's Food Factory	04/10/01	99.25		C	Board meeting
1 Paper Shack/Party Store	05/03/01	29.88		C	Dinner plates, guest towel - Board meeting
1 Thurman's Food Factory, Inc.	05/04/01	96.50		C	Board meeting
1 Brookshires	05/09/01	6.54		C	Drinks- Board meeting
1 Brookshires	06/07/01	10.99		C	Board meeting
1 Brookshires	06/08/01	19.63		C	Cookies, cake, drinks - Board meeting
1 Thurman's Food Factory, Inc.	06/11/01	224.70		C	Board meeting
1 Brookshires	06/13/01	10.02		C	Chips- Board meeting
1 Brookshires	06/13/01	11.58		C	Drinks, napkins - Board meeting
1 Thurman's Food Factory, Inc.	07/10/01	79.65		C	Board meeting
1 Brookshires	07/11/01	10.13		C	Cokes, crackers. Amount includes tax. - Board meeting
1 Paper Shack/Party Store	07/23/01	9.15		C	Napkins, plates. - Board meeting
1 Thurman's Food Factory, Inc.	07/27/01	110.88		C	Board meeting
1 Thurman's Food Factory, Inc.	09/10/01	100.00		C	Board meeting
1 Brookshires	09/11/01	7.45		C	Drinks - Board meeting
1 Thurman's Food Factory, Inc.	09/13/01	17.95		C	Board meeting
1 Thurman's Food Factory	10/04/01	38.00		C	Board meeting
1 Thurman's Food Factory	10/08/01	98.44		C	Board meeting
1 Brookshires	10/16/01	22.14		C	Cookies, chips, orange juice- Board meeting
1 Thurman's Food Factory	10/16/01	13.00		C	Board meeting

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Thurmans Food Factory	11/05/01	109.90		C	Board meeting
1 Paper Shack/Party Store	11/06/01	3.35		C	Berry Bowl - Board meeting
1 Brookshires	12/04/01	21.01		C	Food. - Board meeting
1 Brookshires	12/04/01	2.15		C	White 7" flat (plate ?) - Board meeting
1 Thurman's Food Factory, Inc.	12/04/01	30.00		C	Board meeting
1 Brookshires	12/10/01	8.85		C	Colas Board meeting
1 Paper Shack/Party Store	12/10/01	31.59		C	Board meeting
1 Thurman's Food Factory, Inc.	12/10/01	167.95		C	Board meeting
1 Brookshires	01/08/02	9.99		C	Crackers, cokes - Board meeting
1 Thurman's Food Factory, Inc.	01/08/02	70.70		C	Board meeting
1 Heavenly Ham	01/09/02	26.48		C	Food for "Committee Meeting".
1 The Coffee Bean	03/13/02	90.00		C	Board meeting
1 The Coffee Bean	04/09/02	72.00		C	(12) at \$6.00 each - doesn't show description - Board meeting
1 Brookshires	04/11/02	2.49		C	Crackers - Board meeting
1 The Coffee Bean	04/11/02	18.00		C	Board meeting
1 Thurman's Food Factory	04/11/02	8.00		C	Board meeting
1 Paper Shack/Party Store	07/08/02	11.33		C	Crepe paper, plastic flowers. - Board meeting
1 Thurmans Food Factory, Inc.	07/10/02	110.00		C	Board meeting
1 Brookshires	07/11/02	2.97		C	Cokes - Board meeting
1 Thurman's Food Factory, Inc.	08/02/02	116.40		C	Board meeting
1 Brookshires	08/07/02	6.57		C	Crackers - Board meeting
1 Thurmans Food Factory, Inc.	09/10/02	114.80		C	Board meeting
1 Brookshires	10/08/02	2.97		C	Cokes - Board meeting
1 Brookshires	10/08/02	27.97		C	Drinks, tarts - Board meeting
1 Thurmans Food Factory, Inc.	10/08/02	99.93		C	Board meeting
1 Brookshires	10/16/02	3.99	2,776.63	C	Cake - Board meeting
1 Bountiful Foods Catering	02/12/02	105.00	105.00	E	S.B. Meals Board meeting - Purchased from Company related to Police Juror Elkins

Total 2,881.63 2,881.63

SCHEDULE II - A

OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0026-7352 Department: Public Works					
1 Hotel Bentley	02/27/00	152.38		A	No receipt or invoice.
1 Ruth's Chris Steakhouse	05/01/00	81.49		A	Visa ticket only - no description for business purpose or attendees
1 Shell	05/16/00	42.62		A	Visa ticket only - Marks Stop & Save in Monroe - 5 non automotive - no business purpose established
1 Mohawk Tavern	07/21/00	33.60		A	Per Mr. Boyte -Scheduling meeting with Lincoln parish
1 Mohawk Tavern	08/23/00	46.90		A	Visa ticket only - no receipt
1 T.J. Ribs	09/26/00	117.05		A	Visa ticket only - no description for business purpose or attendees
1 Texaco Inc.	10/08/00	36.48		A	No receipt.
1 Logan, S #332	02/12/01	12.24		A	Only able to inspect per Procurement Card statement. No other information to support purchase.
1 D'John's	05/02/01	39.45		A	Visa ticket only. Lunch on way to Baton Rouge - no description for business purpose or attendees
1 T.J. Ribs	05/22/01	47.00		A	Visa ticket only, Lunch in Baton Rouge - no description for business purpose or attendees
1 D'John's	05/23/01	14.84		A	Visa ticket only. No list of attendees or reason for meeting
1 Logan's	06/06/01	39.57		A	No receipt - No list of attendees or reason for meeting
1 Shields Ole Feed House	06/15/01	56.04	719.66	A	Visa ticket but no itemized receipt - No list of attendees or reason for meeting
1 Shoney's	08/11/99	36.49		B	Amount includes tax. No list of attendees or reason for meeting
1 Ryans Family Steak House	11/02/99	14.00		B	Amount includes tax. Does list attendees, but no reason for meeting. - per Mr. Boyte -N.A.C.E.
1 Five Seasons Hotel	01/30/00	559.67		B	Amount includes \$30.70 in long distance phone calls.
1 Five Seasons Hotel	01/30/00	532.86		B	Amount includes \$6.36 in long distance calls.
1 Wal-mart Super Center	03/09/00	37.30		B	Purchase of groceries. No reason listed for this purchase

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 WM Supercenter	06/16/00	63.51		B	food
1 Mohawk Tavern	11/03/00	30.76		B	MISC Lunch - no reason for meeting indicated on receipt
1 Mohawk Tavern	11/07/00	39.17		B	MISC Lunch - no reason for meeting indicated on receipt
1 Wal-mart Super Center	12/08/00	15.14		B	Purchase of groceries. No reason listed for this purchase
1 Mohawk Tavern, Inc.	12/22/00	71.83		B	Receipt is not broken out. No list of attendees or reason for meeting
1 Wal-mart Super Center	12/22/00	88.88		B	Extra large ice chest - no reason for purchase indicated on receipt
1 Home Depot #366	02/28/01	49.69		B	Receipt has "Area 5 Fish Hatchery" written as explanation for purchase. No business purpose established.
1 Mohawk Tavern Inc.	03/02/01	38.63		B	Lunch receipt
1 Master Lube Express	03/26/01	45.45		B	Receipt for changing oil for Ford F-250 license # B400751. Customer Information lists Janice Mr. Boyte as the customer
1 Catfish King	04/10/01	8.32		B	No list of attendees or reason for meeting. - per Mr. Boyte - Town & Country drainage meeting
1 Comfort Inns	05/24/01	73.40		B	Room for J. Johnson
1 Chevron	05/31/01	33.12		B	Gas at Truck Stop off of Hwy 80
1 Chevron	06/02/01	23.95	1,762.17	B	Gas at Truck Stop off of Hwy 80
Total		2,481.83	2,481.83		
Procurement Card #: 4715-7598-0030-3595	Department:	Courthouse Maintenance			
1 Podnuh's	01/18/01	19.14		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	01/20/01	10.47		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	01/24/01	20.64		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	01/29/01	13.76		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	03/14/01	22.12		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)

SCHEDULE H - A

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Peking	03/15/01	32.22		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Peking	03/15/01	4.30		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	03/28/01	12.95		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Wal-mart Super Center	03/30/01	73.44		A	no receipt - vacuum and bags
1 Podnuh's	04/03/01	13.46		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	04/05/01	69.50		A	No receipt - ceiling fan for coordinator
1 Danken Trail BBQ	04/07/01	31.65		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	04/09/01	11.26		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Twin City Glass	04/19/01	24.00		A	No receipt - seals for windows
1 Danken Trail BBQ	05/23/01	21.00		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	05/24/01	37.77		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	05/25/01	24.98		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	05/26/01	39.98		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	06/01/01	21.12		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	06/06/01	16.84		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	06/12/01	10.96		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	06/13/01	23.02		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	06/19/01	23.02		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	06/20/01	12.97		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	07/05/01	13.98		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	07/11/01	11.48		A	2 meals-Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	07/19/01	12.56		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	07/21/01	31.92		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	07/23/01	13.75		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	07/26/01	13.08		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	07/30/01	12.86		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	07/31/01	11.37		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	08/02/01	81.63		A	No receipt - material and supplies for courthouse maintenance

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Podnuh's BBQ	08/02/01	12.69		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Wal-mart Super Center	08/03/01	20.00		A	No receipt - material and supplies for courthouse maintenance
1 Podnuh's BBQ	08/06/01	15.75		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	08/07/01	59.93		A	No receipt - material and supplies for courthouse maintenance
1 Home Depot	08/08/01	86.70		A	No receipt - material and supplies for courthouse maintenance
1 Home Depot	08/16/01	14.92		A	No receipt - material and supplies for courthouse maintenance
1 Grainger	08/17/01	19.12		A	No receipt - material and supplies for courthouse maintenance
1 Grainger	08/17/01	26.80		A	No receipt - material and supplies for courthouse maintenance
1 Wal-mart Super Center	08/20/01	150.80		A	No receipt - drinks for police jury meeting and coke machines
1 Podnuh's BBQ	08/22/01	4.87		A	No receipt Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	09/01/01	23.92		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	09/05/01	10.99		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Grainger	09/07/01	14.61		A	No receipt - material and supplies for courthouse maintenance
1 Podnuh's	09/18/01	13.37		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	09/20/01	11.48		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Danken Trail BBQ	10/29/01	18.09		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	11/15/01	14.93		A	No receipt - material and supplies for courthouse maintenance
1 Podnuh's BBQ	12/01/01	31.43		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	12/06/01	22.82		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	12/12/01	11.59		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	12/13/01	12.90		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Wal-mart Super Center	12/14/01	88.16		A	No receipt - drinks for police jury meeting and coke machines
1 Home Depot	12/15/01	27.24		A	No receipt - material and supplies for courthouse maintenance
1 Podnuh's BBQ	12/15/01	19.97		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Catfish Cabin	12/21/01	80.00		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Super 1 Food	12/21/01	5.37		A	No receipt.
1 Podnuh's BBQ	12/22/01	44.90		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	12/28/01	64.04		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)

SCHEDULE II - A

OUACHITA PARISH POLICE JURY
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 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Johnny's Pizza	12/29/01	55.23		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	12/31/01	17.47		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	12/31/01	23.47		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Home Depot	01/02/02	58.89		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	01/26/02	25.92		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 The Home Depot	05/11/02	45.96		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Danken Trail BBQ	07/13/02	44.70		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	08/17/02	25.48		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Danken Trail BBQ	09/21/02	40.79		A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Johnny's Pizza	10/06/02	33.51	2,092.01	A	No receipt - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	02/12/01	20.72		B	4 meals. - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's BBQ	02/15/01	15.34		B	3 meals - Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	03/13/01	22.12		B	Meals- Lunches for inmates for special projects (to save parish \$ due to no labor costs)
1 Podnuh's	03/26/01	12.26		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	03/27/01	11.26		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	03/29/01	13.95		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	04/02/01	14.42		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	04/07/01	31.35		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	04/14/01	25.95		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	04/19/01	5.89		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	04/21/01	28.95		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	05/01/01	14.99		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	05/02/01	16.54		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Podnuh's	05/03/01	14.05		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	05/09/01	20.50		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	05/10/01	10.55		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	05/11/01	10.56		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's	05/16/01	13.63		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Johnny's Pizza	08/09/01	22.87		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's BBQ	08/11/01	23.92		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's BBQ	08/13/01	9.26		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Johnny's Pizza	12/26/01	61.11		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Podnuh's BBQ	05/04/02	13.40		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	06/01/02	22.60		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	06/08/02	27.80		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	06/22/02	56.50		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Johnny's Pizza	06/23/02	44.02		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	07/09/02	45.25		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	08/31/02	35.20		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Johnny's Pizza	09/12/02	23.57		B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt
1 Danken Trail BBQ	10/19/02	40.75	729.28	B	Lunches for inmates for special projects (to save parish \$ due to no labor costs) - inmates not listed on receipt - project not identified on receipt

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Podnuh's BBQ	07/12/01	12.54	12.54	C	Ticket too light to read "WIA" written on ticket
1 Wal-mart Super Center	02/09/01	157.32		D	Cokes - jury meeting
1 Super 1 Foods	04/07/01	12.45		D	Orange juice - morning meeting - supplies for conference room
1 Super 1 Foods	04/21/01	9.96		D	Orange juice - morning meeting - supplies for conference room
1 Wal-mart Super Center	11/09/01	172.20	351.93	D	Colas, chips, candy
Total		<u>3,185.76</u>	<u>3,185.76</u>		
Procurement Card #: 4715-7598-0034-2304					
Department: Library					
1 Michaels	06/27/02	16.39	16.39	D	Bags and tissue for Staff meeting.
Total		<u>16.39</u>	<u>16.39</u>		
Procurement Card #: 4715-7598-0026-7188					
Department: Fire Department					
1 Walmart Supercenter	12/17/99	289.52		D	Sandwich fixings, cokes, relish - firefighters graduation commencement
1 Wal-mart Super Center	02/16/00	49.69		D	Poster Board, tablecovers, plates, forks (Retirement party)
1 Wal-mart Super Center	11/27/00	482.50		D	Frames, meat/cheese trays, veg. Trays, drinks, chips, croissants, forks, plates (Graduation party)
1 Wal-mart Super Center	12/07/00	24.62		D	Drinks, cups (reception)
1 Hobby Lobby	03/19/01	49.91		D	Gifts for Retirees; Amount includes tax
1 Hobby Lobby	03/23/01	9.77	906.01	D	Gifts for Retirees
Total		<u>906.01</u>	<u>906.01</u>		

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0026-7360					
1 Wal-mart Super Center	01/27/00	33.65		D	Purchase of food. - supervisors meeting
1 Podnuh's Bar-B-Q	06/16/00	92.53		D	Portion of food served at meeting of road construction crew & supervisors
1 Pohnuh's Bar-B-Que	12/21/01	69.00	195.18	D	Receipt not broken out. Christmas party food.
Total		195.18	195.18		
Procurement Card #: 4715-7598-0026-6974					
1 Michaels	04/20/01	80.96		D	Custom Frames - Check for \$32.99 written to OPPJ by employee
1 International Who's Who	07/05/01	483.90		D	Who's Who Historical Society membership - Walnut plaque - Personal in nature
1 Schlotzsky's Deli	01/18/02	9.00	573.86	D	2 dozen cookies.
Total		573.86	573.86		
Procurement Card #: 4715-7598-0026-7345					
1 Holiday Inns	12/02/99	9.00		A	Visa ticket only, no receipt
1 French Market Café	02/03/00	17.25		A	Visa ticket only - no receipt
1 French Market Café	06/08/00	18.00		A	Visa ticket only - no receipt - "Joint Utility Council" - no other documentation to support expense
1 French Market Café	08/03/00	8.99		A	Visa ticket only - no receipt - "Joint Utility Council" - no other documentation to support expense
1 French Market Café	09/07/00	9.00		A	Visa ticket only - no receipt - "Joint Utility Council" - no other documentation to support expense
1 French Market Café	11/02/00	9.00		A	Visa ticket only
1 French Market	03/08/01	9.25		A	Visa ticket only - no receipt - "Joint Utility Council" - no other documentation to support expense
1 French Market Café	04/05/01	6.97		A	Food
1 French Market Café	09/06/01	9.25		A	Visa ticket only
1 French Market Café	02/07/02	8.71		A	Visa ticket only - no receipt - "Joint Utility Council" - no other documentation to support expense

SCHEDULE II - A

OUACHITA PARISH POLICE JURY
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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 French Market Café	05/04/00	17.87		A	Joint Utility Council - R. Dunn - C. Elliott
1 Office Depot	11/29/00	20.97		A	Amount includes tax
1 French Market Café	02/08/01	9.25		A	Receipt not broken out. No list of attendees. "Joint Utility Council"- no other documentation to support attendance at meeting
1 French Market Café	10/04/01	9.20		A	Receipt not broken out. No list of attendees or reason for meal.
1 French Market Café	11/08/01	18.40		A	Receipt not broken out. "Joint Utility Council"- no other documentation to support attendance at meeting
1 Tyner Petrus	12/05/01	12.95		A	12 lb. (Boy's rubber boots)
1 French Market Café	12/06/01	9.20		A	Receipt not broken out. No list of attendees or reason for meal.
1 French Market Café	03/07/02	9.20		A	Receipt not broken out. No list of attendees. "Joint Utility Council"- no other documentation to support attendance at meeting
1 French Market Café	05/02/02	20.15		A	Receipt not broken out. No list of attendees. "Joint Utility Council"- no other documentation to support attendance at meeting
1 French Market Café	06/06/02	10.07		A	Receipt not broken out. No list of attendees or reason for meal.
1 French Market Café	08/08/02	10.07		A	Receipt not broken out. No list of attendees or reason for meal.
1 French Marke Café	09/05/02	10.07	262.82	A	Receipt not broken out. No list of attendees or reason for meal.
Total		<u>262.82</u>	<u>262.82</u>		
Procurement Card #: 4715-7598-0034-4144					
Department: Mosquito Abatement					
1 Cypress Inn, Inc.	06/11/02	44.92	44.92	A	Receipt not broken out. Written on top of receipt is "Dan Dinner". Employee repaid \$22.00 for his meal.
1 Smoker's Express	06/27/02	6.44		D	No receipt. Note written on statement saying "Check coming soon".
1 Smoker's Express	06/27/02	7.24	13.68	D	No receipt. Note written on statement saying "Check coming soon".
Total		<u>58.60</u>	<u>58.60</u>		

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0028-0736					
Department: Parish Administration					
1 Walnut Hill Inc.	06/22/00	36.27		A	visa ticket only, no breakdown - "meeting with Corp"
1 Waterfront Grill	09/29/00	32.04		A	visa ticket only, no breakdown - "W/B Board, Janway, Sawyer, Walsworth, Rakes"
1 French Market Café	02/08/01	18.50		A	visa ticket only - "Ouachita Parish Joint Utility Council"
1 Best Western Hotel Acadiana	02/09/01	75.00		A	invoice missing
1 Best Western Hotel Acadiana	02/09/01	75.00		A	invoice missing
1 Best Western Hotel Acadiana	02/10/01	82.88		A	invoice missing
1 French Market Café	03/08/01	18.50		A	visa ticket only - "Joint Utility Council - T. Janway, R. Smith"
1 Delta Airlines	05/03/01	634.25		A	Cr. Card statement shows passenger as T. Holtzclaw - no receipt
1 Airport Restaurant	06/13/01	15.35		A	visa copy, items not specified
1 Waterfront Grill	07/19/01	81.07		A	visa ticket only - no descriptions - 5 guests - "2001 _____ Program"
1 Monjuni's Café	10/17/01	52.07		A	visa ticket only - no description - no names or reason
1 Hilton Hotels -Washington	12/28/01	227.86		A	Reserved block of rooms, but no invoice for room-Tom & Rosalyn Janway
1 Hilton Hotels -Washington	12/28/01	227.86		A	Reserved block of rooms, but no invoice for room - Mack Calhoun
1 Hilton Hotels -Washington	12/28/01	227.86		A	Reserved block of rooms, but no invoice for room- Roger & Gail Elkin
1 Hilton Hotels -Washington	12/28/01	227.86		A	Reserved block of rooms, but no invoice for room - Kay & Ben Katz
1 Hilton Hotels -Washington	12/28/01	227.86		A	Reserved block of rooms, but no invoice for room - Grady Williams
1 Hilton Hotels Washington, DC	01/23/02	(227.86)		A	refund
1 Lone Star	02/01/02	78.34		A	visa ticket only - names on back are T. Janway, T. Murry, D. Cobb, R. Smith, R. Dunn - no reason for meals
1 Monroe Travel Service	05/20/02	100.00		A	no receipt
1 Airport Restaurant	06/18/02	21.53		A	visa ticket only - no description
1 Renaissance 9671P F&B	06/18/02	138.25		A	no receipt
1 Renaissance 9671P F&B	06/19/02	74.13		A	visa ticket only
1 Anton's Airfoods	06/20/02	129.44		A	visa ticket only

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Renaissance 9671 DC	06/21/02	353.35		A	no receipt - (Removed charges for Janway, Calhoun, & Elkin.) Not known as to whose charge. This charge is \$80.83 more than the charges for Janway, Calhoun & Elkin.
1 The Praline Connection	07/13/02	47.55		A	visa ticket only - no description
1 Bubba Gump Shrimp Co.	07/14/02	70.39	3,045.35	A	no receipt
1 Washington Hilton	02/12/00	430.88		B	2 rooms, 2 nights, in Washington, amt. Includes taxes, name on ticket is R. Elkin, L/D calls - \$20.96
1 Washington Hilton	02/12/00	478.03		B	2 rooms, 2 nights, in Washington, amt. Includes taxes, name on ticket is B. Marshall, Lounge \$47.60, Video - \$18.51
1 Shoney's	06/14/00	14.41		B	drinks and 1 breakfast, amt. Includes taxes - "Executive ?"
1 The Magnolia Bar & Grill	07/07/00	79.60		B	7 meals/guest - "DOL meeting", amt. Includes taxes. No list of attendees
1 T.J. Ribs	08/02/00	83.14		B	4 meals - "Walter & Robbie Meredith, Jacob Metzger, Tom Janway - no reason for meeting or meals
1 Best Western Hotel Acadiana	02/09/01	83.38		B	1 room, 1 night - Lafayette - 2/8 - T. Janway - taxes included
1 Best Western Hotel Acadiana	02/11/01	231.75		B	1 room, 3 nights - Lafayette - Darrel Berry 2/8 - 2/11/01 - taxes included
1 Hyatt Hotels Washington	06/14/01	54.85		B	3 breakfast buffets (no names or reasons given)
1 Hyatt Hotels Washington	06/15/01	80.13		B	4 breakfast buffets (no names or reasons given)
1 Hyatt Regency Washington	06/15/01	352.10		B	Mack Calhoun room - 1 room, 2 nights, taxes included -L/D calls \$10.88
1 Copeland's	07/03/01	41.08		B	"Review P.J. issues" - K. Dawson, T. Janway - taxes included
1 Office Depot	07/28/01	108.49		B	traveler case
1 Holiday Inn - Houma	08/06/01	61.74		B	1 room, 1 night in Houma - 9/6/01 - copy of invoice
1 Delta Airlines	11/13/01	277.50		B	fax copy of invoice - to Washington - 1/31-2/3 - Gail Elkin
1 Delta Airlines	11/30/01	276.50		B	Hugh Calhoun - Washington Trip
1 Monroe Travel Service	12/03/01	10.00		B	Hugh Calhoun
1 Marriott Hotels- Baton Rouge	03/14/02	89.27		B	3/12/02 Baton Rouge, tax incl. (no reason given for trip)
1 Delta Airlines	05/17/02	287.05		B	6/18-6/20 - Washington - D. Berry - taxes included
1 Delta Airlines	05/17/02	287.05		B	6/18-6/20 - Washington - H. Calhoun - taxes included
1 Delta Airlines	05/17/02	287.05		B	6/18-6/20 - Washington - R. Elkin - taxes included
1 Delta Airlines	05/17/02	287.05		B	6/18-6/20 - Washington - T. Janway - taxes included
1 Fairfield Inn - Lake Charles	06/07/02	131.86		B	1 room - 2 nights - Sulphur, LA - 6/5, 6/6 - taxes included
1 Cannons Uptown	07/12/02	185.21		B	9 meals - taxes included

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Deanie's Seafood #1	07/15/02	197.59		B	6 meals - taxes included
1 Marriott- New Orleans	07/16/02	571.11		B	R. Elkin - New Orleans - 3 nights - 7/12-7/14 - taxes included - parking \$57
1 Meridien Hotels	07/16/02	17.06		B	no description - Darrel & Seretha Berry on statement
1 Meridien Hotels	07/16/02	541.65		B	D. & Seretha Berry - New Orleans - 3 nights - 7/12-7/14 - taxes included - car charges \$78
1 Meridien Hotels	07/18/02	908.93		B	T. & Rosalyn Janway-New Orleans - 5 nights - 7/12-7/16 - taxes included - car charge \$130 - mini bar \$2.18
1 Frenchman's Bend Food Service	08/16/02	83.35		B	9 meals - "C. McDonald, B. Spillers, T. Janway - Bayou Desiard Restoration Program - Meals for six individuals were not identified.
1 Mel's Seafood Restaurant	09/24/02	192.12		B	"Reps - McMillan Constr., NRS Consulting, TECO, R. Elkin, T. Janway - Purpose of meals
1 Copeland's of New Orleans-Monroe	09/25/02	74.22		B	"Bayou Desiard Project" 3 attending - taxes included
1 Delta Airlines	11/01/02	256.50		B	trip to Washington - 1/30/03-2/2/03 - spouse of Police Juror - taxes included
1 Monroe Travel Service	11/04/02	25.00	7,085.65	B	processing fee for trip to Washington
1 Schlotzsky's Deli	04/20/01	95.67	95.67	D	Cookies and chips - committee meeting - 9 members
Total		<u>10,226.67</u>	<u>10,226.67</u>		
Procurement Card #: 4715-7598-0026-7329	Department: Public Works				
1 Cooper Buick GMC Truck	03/31/00	72.14	72.14	A	No receipt.
Total		<u>72.14</u>	<u>72.14</u>		
Procurement Card #: 4715-7598-0026-7071	Department: Parish Maintenance				
1 Lowe's	04/21/00	44.96	44.96	A	ceiling fan - "423 Raymond Dr."
1 Daniel Appliances	04/21/00	1,049.00		C	40" range - "rent house, 423 Raymond Dr."
1 Daniel Appliances	04/21/00	120.00		C	Vent a hood - "Raymond Dr."
1 Grainger	04/26/00	26.62	1,195.62	C	fan/blower motor - "for vent a hood - 423 Raymond Dr."
Total		<u>1,240.58</u>	<u>1,240.58</u>		

SCHEDULE II - A

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0026-7477					
Department: Library					
1 Brookshires	11/29/00	17.01		D	Food - monthly staff meeting
1 Wal-Mart Super Center	04/06/01	20.51		D	Bud vases - for flowers presented to employee of the month
1 Double S. Trophies	05/02/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	05/29/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	06/25/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	07/23/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	08/07/01	15.00		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	08/28/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	09/24/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Double S. Trophies	10/23/01	7.50		D	Visa ticket only, no receipt - Paper weight for employee of the month
1 Brookshires	12/04/01	51.99		D	Fruit tray for monthly staff meeting
1 Brookshire	01/02/02	51.99		D	Fruit tray for monthly staff meeting
1 Brookshire	01/29/02	51.99		D	Fruit tray for monthly staff meeting
1 Wal-Mart Super Center	04/02/02	49.09		D	Fruit, paperware, cleaning materials
1 Wal-Mart Super Center	04/22/02	113.60		D	Gift bags, calculator, gift items-Gift items used as attendance incentive
1 Wal-Mart Super Center	04/23/02	20.35		D	Fruit, shears for monthly staff meeting
1 Wal-Mart Super Center	05/28/02	24.52		D	Muffins, fruit. - for monthly staff meeting
1 MYR*Myron Manufacturing	06/18/02	433.56		D	Gift items used as attendance incentive
1 Lowe's	06/20/02	72.38		D	Bird feeders, planters, brass planters, oil lanterns, bird food, basing brush, tongs, gift w/4oz jar...-Gift items used as attendance incentive
1 Wal-Mart Super Center	06/25/02	21.84		D	Fruit and muffins for "Staff meeting".
1 Hobby-Lobby	07/16/02	90.45		D	Receipt not broken out. "Staff door prizes."
1 Wal-Mart Super Center	07/17/02	36.34		D	Fruit, juice, muffins, bread, cool whip, desert shells. "For staff meeting."
1 Oriental Trading Co.	07/22/02	123.90		D	Gift items used as attendance incentive

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Wal-mart Super Center	09/23/02	35.84		D	Muffins, dessert cup, fruit... "For staff meeting."
1 Wal-mart Super Center	09/23/02	57.36	1,340.22	D	Auto mug, candles, candy, fleece throw, cookies... "Staff Door prizes."
Total		<u>1,340.22</u>	<u>1,340.22</u>		
Procurement Card #: 4715-7598-0026-7022 Department: Civil Defense					
1 Hamtronics	02/29/00	212.50		A	No statement or receipts
1 Zephyrus Electronics	03/09/00	462.95		A	No statement or receipts
1 Outback	08/04/00	169.72		A	Visa ticket only - Disaster Preparedness Fair - No list of attendees
1 Holiday Inn	08/05/00	59.02		A	Copy of visa ticket only - No receipt - No list of attendees or reason for meals
1 Western Sizzlin	08/08/00	114.75		A	Visa ticket only - No receipt - No list of attendees - "Weapons of Mass Destruction"
1 Western Sizzlin	08/09/00	78.93		A	Visa ticket only - No receipt - No list of attendees - "Weapons of Mass Destruction"
1 Piccadilly	08/25/00	218.29		A	Visa ticket only - No list of attendees - "Project - EMWIN - Hurricane ?"
1 Western Sizzlin	09/07/00	55.57		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Logan's	10/08/00	56.59		A	Copy of visa ticket only - No receipt - No list of attendees or reason for meals
1 River West Seafood	11/09/00	60.58		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	01/09/01	64.68		A	Ticket not broken out - No list of attendees or reason for meals
1 Kmart	01/15/01	15.31		A	Ticket not broken out - sales tax? -No receipt for merchandise purchased
1 Piccadilly	01/17/01	21.19		A	Ticket not broken out - sales tax?
1 Catfish Cabin	01/24/01	243.70		A	Ticket not broken out - sales tax?
1 Waterfront Grill	01/25/01	237.02		A	Ticket not broken out - sales tax?
1 Piccadilly	01/31/01	56.70		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Kmart	02/20/01	214.60		A	Visa ticket only - No receipt for merchandise purchased

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 River West	02/20/01	95.81	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Podruh's	03/03/01	22.77	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals - "red cross shelter crew"
1 Piccadilly	03/05/01	54.83	A	A	Visa ticket only - No receipt - No list of attendees - "flooding"
1 Holiday Inn	03/06/01	118.04	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	03/06/01	206.33	A	A	Visa ticket only - No receipt - No list of attendees - "flood"
1 Catfish Cabin	03/13/01	408.57	A	A	Visa ticket only - No receipt - No list of attendees - "flood"
1 Piccadilly	03/20/01	132.45	A	A	Visa ticket only - No receipt - No list of attendees - "National Red cross, NOLA Red Cross, Flood"
1 Piccadilly Cafeteria	03/30/01	170.85	A	A	Receipt not broken out. "Flood Meeting", no list of attendees.
1 Catfish Cabin	04/18/01	150.00	A	A	Receipt not broken out. No list of attendees or reason. - Hazmat meeting
1 Copeland's	04/24/01	14.32	A	A	Receipt not broken out. "WMD" no list of attendees.
1 Gails Family Rest.	05/03/01	48.70	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	05/04/01	43.09	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Catfish Cabin	05/07/01	142.00	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Ryans Steak Hse	05/09/01	29.72	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Catfish Cabin	05/14/01	249.40	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccallilli	06/27/01	91.06	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	07/18/01	15.45	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	07/20/01	34.12	A	A	Visa ticket only - No receipt - No list of attendees or reason for meals

SCHEDULE II - A

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Piccadilly	07/24/01	19.46		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	08/13/01	51.90		A	visa ticket only - Drill planning - Richwood
1 Gails Restaurant	08/14/01	54.45		A	visa ticket only - "g lunches, WMD Meeting"
1 Hilton Hotels	08/16/01	74.52		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Gails Family Rest.	10/25/01	30.25		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly	12/03/01	466.09		A	Visa Ticket only - No list of attendees --Ice Storm
1 Catfish Cabin	12/18/01	304.66		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly Cafeteria	01/10/02	146.34		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Shoney's	01/14/02	40.49		A	Visa ticket only - No receipt - No list of attendees or reason for meals
1 Piccadilly Cafeteria	01/17/02	64.59		A	Receipt not broken out. No list of attendees. WMD written on receipt.
1 Catfish Cabin	01/23/02	256.50		A	Receipt not broken out. No list of attendees. FCTF written on receipt. - Flood Task Force
1 Picadilly Cafeteria	01/30/02	21.31		A	Receipt not broken out. "WMA"
1 Picadilly Cafeteria	02/11/02	14.88		A	Receipt not broken out. "WMA"
1 Chile Verde	02/15/02	18.09		A	Receipt not broken out. "As directed by TRM Logistics".
1 Renaissance	02/24/02	97.82		A	Receipt not broken out - No list of attendees or reason for meals
1 Renaissance	02/25/02	111.25		A	Receipt not broken out - No list of attendees or reason for meals
1 Anton's Airfoods	02/26/02	51.27		A	Receipt not broken out - No list of attendees or reason for meals
1 Piccadilly Cafeteria	05/15/02	25.65		A	Receipt not broken out. No list of attendees. "FBO/CBO"

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1 Piccadilly Cafeteria	05/16/02	31.52	A	A	Receipt not broken out. No list of attendees. "FBO/CBO"
1 Piccadilly Cafeteria	05/22/02	14.54	A	A	Receipt too damaged to read. Amount is written in along with "WMD".
1 Piccadilly Cafeteria	05/29/02	13.17	A	A	Receipt not broken out. No list of attendees. "WMD"
1 Piccadilly Cafeteria	06/28/02	37.32	A	A	Receipt not broken out. Written in "WMD DHH/BIO". No list of attendees.
1 Catfish Cabin	07/02/02	60.00	A	A	Receipt not broken out. Written in "HazMat". No list of attendees.
1 Piccadilly Cafeteria	07/12/02	54.90	A	A	Receipt not broken out. No list of attendees or business purpose
1 Piccadilly Cafeteria	07/22/02	25.21	A	A	Receipt not broken out. Written in "FY2002 training". No list of attendees.
1 Piccadilly Cafeteria	07/25/02	31.01	A	A	Receipt not broken out. Written in "Training WMD/CYBE". No list of attendees.
1 Piccadilly Cafeteria	07/26/02	41.22	A	A	Receipt not broken out. Written in "FY2002 Training meeting". No list of attendees.
1 Catfish Cabin	07/29/02	78.65	A	A	Receipt not broken out. Written in "FY2002 Training". No list of attendees.
1 Picadilly Cafeteria	08/07/02	26.44	A	A	Receipt not broken out. No list of attendees. "Mosquitos".
1 Picadilly Cafeteria	08/08/02	23.49	A	A	Receipt not broken out. No list of attendees. "Mosquitos".
1 Picadilly Cafeteria	08/19/02	22.13	A	A	Receipt not broken out. No list of attendees. "Mosquitos".
1 Picadilly Cafeteria	08/20/02	26.12	A	A	Receipt not broken out. No list of attendees. "Mosquitos".
1 Picadilly Cafeteria	08/21/02	17.05	A	A	Receipt not broken out. Can't read handwriting on receipt.
1 Picadilly Cafeteria	08/22/02	14.75	A	A	Receipt not broken out. No list of attendees. "Mosquitos".
1 Applebee's	08/23/02	29.52	A	A	Receipt not broken out. No list of attendees. "Mosquitos"
1 Applebee's	08/24/02	19.68	A	A	Receipt not broken out. "Mosquitos".

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Piccadilly Cafeteria	09/05/02	37.39		A	visa ticket only - No list of attendees or business purpose
1 BBQ West	09/12/02	192.50		A	visa ticket only - E. Shackelford signed - No list of attendees or business purpose
1 BBQ West	09/12/02	301.13		A	visa ticket only - No list of attendees or business purpose
1 Shoney's	09/13/02	37.25		A	visa ticket only - No list of attendees or business purpose
1 Lucky Village of Louisiana	09/17/02	76.21		A	visa ticket only - No list of attendees or business purpose
1 Piccadilly Cafeteria	09/30/02	9.38		A	visa ticket - No list of attendees or business purpose
1 Johnny's Pizza	10/03/02	35.00		A	visa ticket - No list of attendees or business purpose
1 McAlister's	10/03/02	120.45		A	visa ticket - No list of attendees or business purpose
1 Piccadilly Cafeteria	10/15/02	149.15	7,744.31	A	visa ticket - no breakdown - No list of attendees or business purpose
1 Holiday Inn	09/16/99	77.11		B	Business purpose for expencse was not provided
1 Super 8 Motels	09/16/99	69.00		B	Business purpose for expencse was not provided
1 Shoney's	11/22/00	28.23		B	Meals - amount includes taxes - No list of attendees or reason for meals
1 Shoney's	11/30/00	18.51		B	Meals - No list of attendees or reason for meals
1 Shoney's	12/07/00	59.28		B	Meals - Includes tax - No list of attendees or reason - "Hospital Ice Storm Repairs"
1 Super 1 Food	12/12/00	39.87		B	meal supplies "Ice Storm" - taxes included
1 Shoney's	01/04/01	175.64		B	tax incl, meals "Energy Assist" - No list of attendees
1 Shoney's	01/18/01	23.91		B	tax incl., meal "ice storm recov" - No list of attendees
1 Shoney	02/07/01	15.94		B	2 dinners - amt includes taxes "Cost Recovery" - No list of attendees

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1 Shoney's	03/01/01	20.41		B	amt. Includes tax - "flooding" - No list of attendees
1 Shoney's	03/04/01	90.91		B	amt. Includes tax - "flooding - pwk's" - No list of attendees
1 Shoney's	03/07/01	23.37		B	amt. Includes tax - "tornado drill" - No list of attendees
1 Shoney's	03/17/01	13.75		B	amt. Includes tax - "flood" - No list of attendees
1 Shoney's	03/24/01	44.24		B	amt. Includes tax - "flood, Red Cross, pwk's" -- No list of attendees
1 Shoney's	03/29/01	18.24		B	amt. Includes tax - "flood 2001" - - No list of attendees
1 Shoney's	04/08/01	98.00		B	Amount includes tax. "HazMat" - No list of attendees
1 Copeland's	04/13/01	43.74		B	Lunch for 3. No reason for meals or list of attendees. Amount includes tax.
1 Shoney's	04/19/01	20.85		B	Dinner for 2. No list of attendees or reason for meals. Amount includes tax.
1 Shoney's	04/26/01	32.43		B	Appears to be a meal for 4. No list of attendees or reason for meals. Amount includes tax.
1 Catfish Cabin	04/30/01	150.50		B	meals -- No list of attendees or reason for meals
1 Shoney's	05/15/01	20.32		B	No list of attendees or reason for nmeals - mount includes tax
1 Wrm Supercenter	05/20/01	20.70		B	No list of attendees or reason for meals - Donuts, drinks - amount includes taxes
1 River West Seafood	05/29/01	22.25		B	Meeting - No list of attendees or reason for meals
1 Wrm Supercenter	05/30/01	14.98		B	Meeting - No list of attendees or reason for meals
1 Shoney's	06/12/01	31.58		B	Meeting - No list of attendees or reason for meals
1 Shoney's	06/18/01	20.32		B	Meeting - No list of attendees or reason for meals
1 Shoney's	07/03/01	20.32		B	Meeting - No list of attendees or reason for meals - includes tax

SCHEDULE II - A

**OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002**

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Shoney's	10/15/01	20.32		B	photo copy of receipt - No list of attendees or reason for meals - Includes tax
1 Gails Family Rest.	11/29/01	715.00		B	55 lunches "WMD project"
1 Baymont Inn	01/23/02	62.43		B	Hotel room for 1 night in West Monroe. - taxes included - Business purpose not established
1 Baymont Inn	01/23/02	74.46		B	1 room, 1 night in W. Monroe - taxes included - \$10.00 movies - Business purpose not established
1 Shoney's	04/23/02	33.30		B	No list of attendees - Includes tax - Amount includes tax. "ARES Drill Meeting".
1 Shoney's	04/23/02	116.83		B	No list of attendees - Includes tax - Amount includes tax. "Hospital Functional ARE'S Exercise".
1 Piccadilly Cafeteria	05/13/02	236.00		B	FBO Project - No list of attendees
1 Picadilly Cafeteria	05/30/02	207.62		B	No list of attendees. "FBO/CBO"
1 Ryans Family Steak HSE	06/11/02	329.22		B	Amount includes tax. No list of attendees. "FBO/CBO"
1 Picadilly Cafeteria	06/13/02	48.10		B	No list of attendees. "FBO/CBO"
1 Picadilly Cafeteria	06/14/02	194.57		B	No list of attendees. "FBO/CBO"
1 Picadilly Cafeteria	06/20/02	84.87		B	No list of attendees. "FBO/CBO"
1 Piccadilly Cafeteria	07/11/02	18.99		B	FY2002, written in "Training DHH/CD". No list of attendees.
1 Ryans Family Steak HSE	08/06/02	9.94		B	No reason for meals - Includes tax
1 Trenton Street	09/04/02	262.50		B	Invoice states - "35 people at \$6.50 - Terrorism grant - No list of attendees
1 Holiday Inns	09/11/02	83.57		B	9/9/03 - 1 room - 1 night - Baton Rouge - Business purpose not established
1 Shoney's	09/25/02	26.31		B	Amount includes tax. Hurricane prep. Meeting. No list of attendees
1 Super 1 Food	10/02/02	28.53		B	food - taxes were included - Business purpose not established

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Jordan's Restaurant	10/03/02	118.81		B	meals - taxes were included - No list of attendees and Business purpose not established
1 Shoney's	10/03/02	22.37		B	meals - taxes were included - No list of attendees and Business purpose not established
1 Shoney's	10/03/02	33.55		B	meals - taxes were included - No list of attendees and Business purpose not established
1 Shoney's	10/03/02	134.18		B	meals - taxes were included - No list of attendees and Business purpose not established
1 Shoney's	10/03/02	177.17		B	meals - taxes were included - No list of attendees and Business purpose not established
1 Copeland's of New Orleans	10/09/02	10.84		B	meals - taxes were included - Business purpose not established
1 Shoney's	11/01/02	21.53		B	meals - taxes were included - No list of attendees and Business purpose not established
1 IHOP	11/02/02	24.57		B	Baton Rouge meal - Mark Ketchell - No reason given for trip
1 Ruby Tuesday's	11/02/02	57.00		B	Baton Rouge meal - Mark Ketchell - No reason given for trip
1 Holiday Inns	11/03/02	87.47		B	Baton Rouge, 11/1/02, tax included, Jim Morris - no reason given for trip
1 Holiday Inns	11/03/02	87.47	4,540.92	B	Baton Rouge, 11/1/02, tax included, Mark Ketchell - no reason given for trip
Total		<u>12,285.23</u>	<u>12,285.23</u>		
Procurement Card #: 4715-7598-0027-3863					
Department: Parish Administration					
1 T.J. Ribbs	09/22/99	206.23		A	Visa ticket only - No list of attendees or reason for meeting
1 Super 1 Foods	10/18/99	16.33		A	Visa ticket only - Business purpose not established
1 Copeland's of New Orleans, Monroe	11/05/99	84.54		A	3 people from LCDB, Oliver Shulz, and Woodson McGuffee, receipt not broken out - No reason for meeting
1 Walnut Hill Inc.	12/17/99	36.27		A	Receipt not broken out. Business purpose not established
1 The Magnolia Bar & Grill	02/15/00	71.43		A	Receipt is not broken out. No list of attendees or reason for meeting
1 Chateau Restaurant	03/13/00	65.55		A	Receipt is not broken out. No list of attendees or reason for meeting

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Warehouse No. 1	03/20/00	401.65		A	Receipt is not broken out. No list of attendees or reason for meeting
1 Shoney's	03/27/00	48.00		A	No Visa ticket or itemized receipt
1 Piccadilly	04/13/00	46.59		A	visa ticket only, "work force development" - No list of attendees
1 Monroe's	04/14/00	170.38		A	copy of visa ticket only - no reason for meals
1 KWE Kiplinger Editors	04/20/00	76.00		A	no itemized receipt or Visa ticket
1 Monroe's	04/25/00	83.01		A	visa ticket only - No list of attendees or reason for meeting
1 Radisson Hotels Resteraunt & Bar	06/05/00	9.57		A	visa ticket only, no receipt, but includes a tip - No reason for meeting
1 Waterfront Grill	06/23/00	155.49		A	visa ticket only, no description - No list of attendees or reason for meeting
1 Cottonland Inn	09/13/00	41.59		A	Receipt not broken out. Business purpose not established
1 Copeland's of New Orleans, Monroe	09/20/00	96.85		A	Receipt not broken out. Lists attendees, but not reason for meeting.
1 The Cellar Inc.	10/20/00	113.46		A	Receipt is not broken out. No list of attendees or reason for meeting
1 Delta Air	11/03/00	75.00		A	no itemized receipt or Visa ticket - Business purpose not established
1 Delta Air	11/08/00	50.00		A	no itemized receipt or Visa ticket - Business purpose not established
1 The Atrium	11/09/00	41.94		A	Receipt not broken out. List of attendees... no reason for meeting listed.
1 Marriott Hotels Wardma Pk Washington	11/12/00	88.65		A	Receipt not broken out, includes list of attendees... no reason for meeting listed.
1 Sam & Harry's	11/13/00	785.06		A	Receipt not broken out, includes list of attendees... no reason for meeting listed. Illegible writing on receipt.
1 Jesse's Steak and Seafood	12/18/00	61.21		A	Receipt is not broken out. No list of attendees or reason for meeting.
1 Chile Verde Restaurant	01/04/01	37.63		A	visa ticket only. No list of attendees or reason for meeting.
1 Waterfront Grill	01/05/01	97.83		A	visa ticket only. "Lynn, Tom, King, Woodson, Tom" but no reason for meeting.
1 Piccadilly	01/19/01	17.76		A	visa ticket only - "Johnny, Woodson" - no reason for meeting
1 Ralph & Kacoos	01/25/01	96.29		A	visa ticket only. Described as "Animal shelter meeting", no list of attendees.
1 Monroe Regional Airport	02/10/01	18.50		A	visa ticket only - no receipt - Business purpose not established
1 Monroe Regional Airport	02/10/01	5.00		A	visa ticket only - no receipt - Business purpose not established
1 TWI Money Magazine	02/23/01	24.95		A	No receipt or invoice. Business purpose not established

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 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Waterfront Grill	02/28/01	14.00		A	visa ticket only - no receipt - T. Janway, R. Eikin written on ticket - No reason for meeting
1 T. J. Ribs	03/05/01	22.37		A	visa ticket only - no receipt - No list of attendees or reason for meeting.
1 Denny's	03/06/01	10.72		A	visa ticket only - no receipt - Baton Rouge - No list of attendees or reason for meeting.
1 Drusilla Seafood	04/18/01	97.31		A	visa ticket only - no receipt - Baton Rouge - No list of attendees or reason for meeting.
1 Monroe Travel	05/01/01	10.00		A	visa ticket only - no receipt - Business purpose not established
1 T. J. Ribs	05/01/01	238.20		A	visa ticket - no receipt - list on back (Tom, Mr. Boyle, Lynn, Jamie, King, Roger, Woodson, Angela, Chris, Mac) - Baton Rouge - No reason for meeting
1 The Sand Bar	05/02/01	31.88		A	visa ticket - no receipt - Vidalia - No list of attendees or reason for meeting.
1 Waterfront Grill	05/03/01	64.53		A	visa ticket - no receipt - McGuffee, Janway, Tubb, Dr. Upshaw, S. Wolf - No reason for meeting.
1 Copeland's	05/08/01	80.96		A	visa ticket - no receipt - "Computer Dept. ULM - 5 guests" - No list of attendees
1 Trenton Street Café	05/23/01	19.43		A	visa ticket - no receipt - No list of attendees or reason for meeting.
1 Copeland's of New Orleans, Monroe	06/07/01	83.24		A	visa ticket only - no receipt - No list of attendees or reason for meeting.
1 Trenton St. Café	06/20/01	66.50		A	visa ticket only - No list of attendees, or reason for meeting.
1 Waterfront Grill	08/02/01	44.09		A	Receipt not broken out. No list of attendees or reason for meeting.
1 Cypress Inn	08/22/01	39.81		A	Receipt not broken out. No list of attendees or reason for meeting.
1 TMI Time Magazine	08/22/01	24.98		A	No receipt. Note on stmt. Says "Request phoned in, no receipt." Agency renewed just last month (See above.). Business purpose not established
1 Waterfront Grill	08/23/01	128.84		A	No itemizes receipt or Visa ticket.
1 Cajun Landing Restaurant	08/30/01	73.61		A	Receipt not broken out. No list of attendees or reason for meeting.
1 Double S. Trophies	09/31/01	17.00		A	Receipt not broken out. Signed by Rodney Smith. Business purpose not established
1 Copeland's of New Orleans, Monroe	09/11/01	155.76		A	Note on stmt says receipt was lost.
1 El Chico	09/12/01	18.72		A	Receipt not broken out. No list of attendees or reason for meeting.
1 The Advocate	10/09/01	189.00		A	No invoice, partial copy of ad placed. No support for amount paid.
1 Mohawk Tavern	02/06/02	80.63		A	Receipt not broken out. No list of attendees or reason for meeting.
1 Waterfront Grill	05/15/02	147.37	4,781.71	A	Receipt not broken out. Poor copy of receipt. No list of attendees or reason for meeting.
1 Shoney's	09/23/99	36.14		B	Amount includes tax. No reason for meeting.

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Super 1 Foods	10/04/99	14.39		B	Amount includes tax.
1 Walnut Hill Inc.	10/08/99	70.53		B	Receipt showed list of attendees, but no reason for meeting. Receipt not broken out.
1 Shoney's	10/21/99	28.45		B	List of attendees, but no reason for meeting. Poor copy of receipt. Amount includes tax.
1 Shoney's	11/10/99	20.58		B	Meeting w/ Floodgard staff. Amount includes tax.
1 Delta Airlines	12/01/99	307.25		B	Airfare to/from Washington D.C., 12/11/99-12/15/99 - Terry Lynn Emory.
1 Wal-mart Super Center	12/02/99	67.72		B	Total included tax.
1 Marriott Hotels Wardam Pk Washington	12/14/99	3,950.40		B	Washington, D.C., 14 rooms, 4 nights
1 Marriott Hotels Wardam Pk Washington	12/16/99	3,950.40		B	Dawson, Tarver, Armstrong, Ellington, Janway, Berry, Fleming, Emory, Malmay, Elkins, McJunkin, Tubb, Smith, Mr. Boyle, also L/D calls, movies, etc.
1 Marriott Hotels Wardam Pk Washington	12/16/99	95.98		B	Amount is for long distance calls, movies, and various others... Receipt has note: "To be reimbursed by Roger Elkins."
1 Marriott Hotels Wardam Pk Washington	12/16/99	203.43		B	Portion of this amount is personal (see above) and is to be reimbursed by Mike Neal.
1 Super 1 Foods	12/20/99	15.28		B	Includes tax.
1 IDI Magic Tech. Corp.	12/21/99	189.90		B	Purchase of Federal Money retriever software.
1 Radisson Hotel	01/12/00	67.76		B	1 room, 1 night - Baton Rouge - 1/10 - taxes included - Tom Janway
1 Super 1 Foods	01/31/00	15.58		B	Amount includes tax.
1 Delta Air	02/01/00	368.00		B	Amount includes tax.
1 Delta Air	02/02/00	368.00		B	Amount includes tax.
1 Delta Air	02/03/00	365.50		B	flight to/from Washington - 2/9-2/11 - Tom Holzclaw - taxes included
1 Super 1 Foods	02/07/00	12.88		B	Amount includes tax.
1 Bennigan's	02/08/00	68.97		B	Amount includes tax. List of attendees and reason, but not legible.
1 Washington Hilton	02/12/00	409.92		B	1 room, 2 nights - amount includes taxes
1 Brookshires	02/22/00	17.14		B	Amount includes tax.
1 Super 1 Foods	03/06/00	11.07		B	Amount includes tax.
1 Super 1 Foods	03/20/00	18.72		B	tax incl.
1 Shoney's	03/22/00	33.92		B	Amount includes tax. No reason for meeting.
1 Office Depot	03/30/00	18.41		B	office supplies, amount includes taxes

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Office Depot	05/08/00	35.92		B	Amount includes tax. Note pads for NELA Economic Development Meeting.
1 Host. Intl. Inc.	05/09/00	4.26		B	Amount includes tax.
1 Super 1 Foods	05/22/00	15.13		B	Amount includes tax.
1 Office Depot	05/23/00	14.72		B	Amount includes tax. Purchase was for pens.
1 Radisson Hotels	06/03/00	67.76		B	1 room, 1 night in Baton Rouge, amt. Includes taxes
1 Office Depot	06/20/00	35.03		B	Amount includes tax. No agency discription of merchandise, and do not recognize store discription.
1 Copeland's of New Orleans, Monroe	06/29/00	94.48		B	List of attendees, but no reason for meeting.
1 Office Depot	07/06/00	8.98		B	Amount includes tax. Purchase of pens.
1 Money Magazine	07/08/00	19.95		B	No reason listed for this expenditure.
1 Super 1 Foods	07/13/00	19.84		B	Amount includes tax.
1 Super 1 Foods	07/17/00	26.85		B	Amount includes tax. Fruit and cookies for police jury meeting.
1 Delta Air	07/25/00	344.00		B	trip to Denton, TX - Amount includes tax.
1 Monroe Travel Service	07/27/00	10.00		B	Service for Monroe Travel Service.
1 Super 1 Foods	09/11/00	12.88		B	Amount includes tax.
1 Brookshires	09/18/00	17.77		B	Amount includes tax.
1 T.J. Ribbs	09/19/00	81.40		B	Amount includes tax. Lists attendees, but no reason for meeting.
1 T.J. Ribbs	09/28/00	87.81		B	Amount includes tax. Receipt does not show amt for dessert, but amt for dessert is written in on receipt.
1 Super 1 Foods	10/02/00	13.69		B	Amount includes tax.
1 Shoney's	10/07/00	34.14		B	Amount includes tax.
1 Wal-mart Super Center	10/16/00	14.31		B	Amount includes tax.
1 Delta Air	10/17/00	297.50		B	Amount includes tax. - Robin Alexander to Atlanta
1 Delta Air	10/17/00	297.50		B	Amount includes tax. Mark Kitchell to Atlanta
1 Delta Air	10/17/00	249.50		B	Amount includes tax. David Martin to Atlanta
1 Delta Air	10/17/00	75.00		B	Amount paid is a penalty fee for Patty McJunkins on a flight to Washington D.C.
1 Delta Air	10/18/00	116.70		B	Amount includes tax and a \$75 penalty fee for Tommy McJunkins on a flight to Washington, D.C.

SCHEDULE II - A

OUACHITA PARISH POLICE JURY
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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Copeland's of New Orleans, Monroe	10/24/00	30.06		B	Amount includes tax. Receipt shows that meal was only for 1 person. No reason listed.
1 Delta Air	10/27/00	343.00		B	Amount includes tax.
1 Delta Air	10/27/00	343.00		B	Amount includes tax.
1 Super 1 Foods	11/06/00	15.50		B	Amount includes tax.
1 Ruth's Chis Stkhse	11/14/00	366.76		B	Amount includes tax and \$37.25 in liquor sales.
1 Marriott Hotels Wardma Pk Washington	11/17/00	793.28		B	Amount includes misc. amounts including purchases from giftshop (\$2.10) and robo bar (\$39.06)
1 Marriott Hotels Wardma Pk Washington	11/17/00	92.35		B	Amount includes misc. amounts including purchases from the business center and long distance calls.
1 Marriott Hotels Wardma Pk Washington	11/17/00	144.70		B	Amount includes parking chgs and parking tax, along w/ a charge to "Harrys".
1 Marriott Hotels Wardma Pk Washington	11/18/00	101.58		B	Total amount is for long distance phone calls.
1 Marriott Hotels Wardma Pk Washington	11/18/00	99.86		B	Total amount is for long distance phone calls.
1 Marriott Hotels Wardma Pk Washington	11/18/00	11.23		B	Total amount is for long distance phone calls.
1 Super 1 Foods	11/20/00	18.56		B	Amount includes tax.
1 Brookshires	11/30/00	14.23		B	Amount includes tax.
1 Super 1 Food	12/04/00	14.32		B	Amount includes tax.
1 Shoney's	12/12/00	35.95		B	Amount includes tax. No list of attendees or reason for meeting.
1 The Cellar Inc.	12/20/00	89.22		B	Armt on receipt does not agree to the cc stmt. Receipt is not broken out. No list of attendees or reason.
1 Delta Air	01/04/01	301.50		B	Washington - 2/7-2/11 - R. Elkin - taxes included
1 Delta Air	01/04/01	301.50		B	Washington - 2/7-2/11 - H. Calhoun - taxes included
1 Delta Air	01/11/01	258.50		B	Washington - 2/7-2/10 - W. McGuffee - taxes included
1 Copeland's of New Orleans, Monroe	01/18/01	137.72		B	Amount includes tax. "Lynn, Lisee, Roger, Tom, David, John, Woodson, Joyce - FEMA Management meeting."
1 Hilton Hotels	02/11/01	658.05		B	Washington - 2/7-2/9 1 room, 3 nights - King Dawson - taxes included - Includes long distance phone call to 90.3 KEDM Monroe Radio Station.
1 Hilton Hotels	02/11/01	649.23		B	Washington - 2/7-2/9 1 room, 3 nights - Woodson McGuffee
1 Copeland's of New Orleans, Monroe	02/19/01	62.34		B	Amount includes tax. No list of attendees or reason for meeting.
1 Delta Air	02/22/01	(75.00)		B	refund

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Office Depot	02/22/01	99.99		B	Amount includes tax. Purchase of WordPerfect Office Edition.
1 Delta Air	02/23/01	278.00		B	flight to Washington - 3/2-3/5 - John Thomas McLunkins - taxes incl.
1 Monroe Travel Service	02/26/01	10.00		B	Amount is for a service charge.
1 Monroe Travel Service	03/01/01	752.48		B	Washington - 2/7-2/10 - King Dawson - taxes included
1 Texaco Inc.	03/02/01	16.75		B	fuel - W. Monroe
1 Shell	03/05/01	17.50		B	fuel - Baton Rouge
1 Courtyard by Marriott	03/06/01	111.87		B	1 room - 1 night - Baton Rouge - taxes included - 3/5
1 Texaco Inc.	03/07/01	14.15		B	fuel - W. Monroe
1 Craker Barrell	03/30/01	71.25		B	5 meals - taxes included - no list of attendees or reason for meals
1 KWE Kplinger Editors	04/16/01	79.00		B	12 month renewal of the Kiplinger Letter.
1 Holiday Inn South	04/20/01	405.60		B	3 rooms - 2 nights - Baton Rouge - taxes included - 4/18 & 4/19
1 Delta Air	04/30/01	611.74		B	6/3-6/6 - to Charlotte - W. McGuffee
1 Embassy Suites	05/03/01	330.84		B	2 nights - Baton Rouge - 4/30, 5/1 - taxes included - and Memphis Bar BQ for \$15.75, also on ticket - John McLunkins name on ticket
1 Embassy Suites	05/03/01	1,386.88		B	(5) single rooms (3) double rooms - L/D tele. Call from Matt Calhoun's room - amount includes taxes - Names on room: Matt Calhoun (S), King Dawson (S), Jamie Mayo (S), Lynn Tubb (S), Angela Juneau (D), Mr. Bo Boyte (S), Roger Elkin (D), 1 double with no name
1 Ouachita Auto Glass	06/20/01	35.00		B	Re-glue back glass molding. Does not give description of vehicle.
1 Kinko's Inc.	06/29/01	108.94		B	Amount includes tax. Copies and binding.
1 TWI Time Magazine	07/06/01	49.95		B	Renewal of Time Magazine.
1 Super 1 Foods	07/09/01	24.04		B	Amount includes tax.
1 Super 1 Foods	07/23/01	21.28		B	Amount includes tax.
1 Super 1 Foods	08/06/01	17.44		B	Amount includes tax.
1 Super 1 Foods	11/05/01	17.65		B	Amount includes tax.
1 Super 1 Foods	11/19/01	17.94		B	Amount includes tax.
1 KWE Kiplinger Editors	11/29/01	48.00		B	To renew Kiplinger Tax Letter.

SCHEDULE II - A

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 KWE Kiplinger Editors	12/06/01	79.00		B	To pay for subscription to Kiplinger Forecast.com
1 Chili's	12/20/01	68.27		B	Amount includes tax. No list of attendees or reason for meeting.
1 KWE Kiplinger Editors	01/16/02	79.00		B	Renewal of KiplingerForecast.com for 2002.
1 Cracker Barrel	01/31/02	28.21		B	Amt includes tax. List of attendees, but no reason for meeting. 5 meals/drinks ordered, but only 4 people on list.
1 Copeland's of New Orleans, Monroe	02/14/02	19.60		B	Amount includes tax. No list of attendees or reason for meeting.
1 Embassy Suites	05/08/02	129.00		B	1 room - 1 night - Baton Rouge - no reason or guest
1 Embassy Suites	05/08/02	129.00		B	2 room - 1 night - Baton Rouge - no reason or guest
1 Copeland's of New Orleans, Monroe	06/18/02	269.23		B	Judge Jones & Scott, Sheriff Fewell & Joe, DA June and Asst., Lynn, Grady and Woodson - written on back of ticket
1 Copeland's of New Orleans, Monroe	07/22/02	72.94		B	Amount includes tax. King, Patrick, Lynn, Woodson - No reason for meeting.
1 KWE Kiplinger Editors	08/12/02	12.00		B	Subscription to Kiplingers Personal Finance.
1 Williams Travel Center	09/12/02	16.00		B	Gas
1 TWI Time Magazine	09/17/02	55.40		B	4 year subscription to Newsweek.
1 Office Depot	09/27/02	63.49		B	Printer ink cartridges.
1 Logan's	10/08/02	22.32		B	Receipt is not broken out. Amount includes tax. List of attendees, but no reason for meeting.
1 French Market Café	11/01/02	45.52		B	No list of attendees or reason for luncheon
1 KWE Kiplinger Editors	11/04/02	59.00	23,203.15	B	Renewal of the Kiplinger Tax Letter
1 Copeland's of New Orleans, Monroe	11/18/99	68.63		C	State R D Audit. List of attendees. Receipt not broken out, also unreadable writing on receipt.
1 Albertson's	05/08/00	9.51		C	No authorization signature on receipt.
1 Imagemax, Inc.	07/19/01	22.00		C	Receipt signed by Rodney Smith. Very poor copy of receipt.
1 Chili's	08/16/01	31.90		C	Receipt not broken out. Very poor copy of receipt.
1 Wilson Trophy co.	10/10/01	505.00		C	Two invoices. One is not correctly calculated, and the other is not legible..
1 Schlotzsky's Deli	04/17/02	9.86		C	Poor copy of receipt.
1 Lee US on the Levee	05/07/02	20.00		C	Very poor copy of receipt. (Can not be sure it is from Lee US on the Levee). Not sure what type of company this is.
1 T.J. Ribs	05/08/02	52.49		C	Very poor copy of receipt. (Cannot be sure it is from T.J. Ribs.)

SCHEDULE II - A

**OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY PROCUREMENT CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002**

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Logan's	06/04/02	51.47		C	copy too light to read
1 KWE Kiplinger Editors	07/19/02	84.00	854.86	C	The amount paid is not on invoice, and amount calculated is not the same as on the statement
1 Super 1 Foods	12/06/99	14.22		D	fruit
1 Office Depot	01/14/00	31.38		D	certificates, frames
1 Office Depot	01/17/00	25.44		D	certificates, notariats
1 WM Supercenter	01/19/00	19.94		D	poster frame
1 Super 1 Foods	04/03/00	14.33		D	fruit, amount includes taxes
1 Albertson's	04/17/00	19.08		D	fruit, amount includes taxes - "P.J mtg. Refreshments" Receipt is not broken out. No reason for meeting. List of attendees includes individuals who have no business relationship with the Police Jury
1 T.J. Ribbs	06/01/00	191.13		D	
1 Super 1 Foods	06/05/00	14.52		D	fruit, amt. Includes taxes. "fruit for Jury"
1 Super 1 Foods	06/19/00	16.63		D	fruit, Amount includes tax. "Police Jury
1 Super 1 Foods	08/07/00	17.37		D	fruit, Amount includes tax. "Jury fruit"
1 Brookshires	08/28/00	20.98		D	Amount includes tax. - "fruit, Jury"
1 Marriott Hotels Wardma Pk Washington	11/12/00	54.35		D	Receipt not broken out. List of attendees, including wives...no reason for meeting listed.
1 Patti's Flowers	11/22/00	59.76		D	no itemized receipt or Visa ticket
1 Super 1 Food	01/08/01	17.20		D	fruit, Amount includes tax.
1 Super 1 Food	01/22/01	21.47		D	fruit - Amount includes tax.
1 Super 1 Foods	02/05/01	16.33		D	fruit, Amount includes tax.
1 Continental Airlines	02/08/01	611.75		D	flight from Washington - 2/10 - H. Calhoun - Amount includes tax.
1 Hilton Hotels	02/11/01	786.63		D	Washington - 2/7-2/9 1 room, 3 nights - Hugh Calhoun - taxes included
1 Super 1 Foods	02/19/01	14.42		D	fruit - amt. Includes taxes
1 Super 1 Foods	04/02/01	14.12		D	fruit - Amount includes tax.
1 Wal-mart Super Center	04/16/01	13.11		D	fruit - Amount includes tax.
1 Super 1 Foods	05/07/01	17.16		D	fruit - amount includes taxes
1 Super 1 Foods	05/21/01	35.02		D	fruit, nuts - taxes included
1 Super 1 Foods	06/11/01	15.25		D	fruit - Amount includes tax.

SCHEDULE II - A

**OUACHITA PARISH POLICE JURY
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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Super 1 Foods	06/25/01	18.73		D	fruit - Amount includes tax.
1 Hobby Lobby	06/29/01	4.93		D	Amount includes tax. Purchase of frame and hanger. Receipt signed by Carolyn K.
1 Schlotzsky's Deli	10/22/01	9.86		D	Bought cookies. Very poor copy of receipt.
1 Schlotzsky's Deli	11/19/01	14.78		D	Can't make out amount paid on receipt due to the quality of the copy. To purchase 3 dozen cookies.
1 Schlotzky's Deli	01/22/02	19.71		D	Amount includes tax. 4 dozen cookies for PJ meeting on 1/22/02
1 Copeland's of New Orleans, Monroe	07/15/02	213.13	2,342.73	D	Amount includes tax. L. Tims, D. Bennette, B. Cammack, D. Nugent, L. Tubb, W. McGuffee, T. Holtzclaw & family - no reason for meeting.
Total		31,182.45	31,182.45		
Procurement Card #: 4715-7598-0026-7519 Department: Library					
1 Brookshire	10/13/99	33.21		C	tax incl, snacks - for Board meeting
1 Brookshire	10/14/99	3.98		C	visa ticket only, no receipt-for Board meeting
1 Brookshire	10/14/99	4.88		C	tax incl, juice -for Board meeting
1 Wm Supercenter	10/18/99	13.50		C	tax incl, snacks - for Board meeting
1 Brookshire	10/28/99	5.08		C	not broken out - for Board meeting
1 Brookshire	11/04/99	9.55		C	tax incl - for Board meeting
1 Brookshire	11/11/99	7.22		C	not broken out - for Board meeting
1 Brookshire	11/22/99	6.90		C	tax incl - for Board meeting
1 Brookshires	12/09/99	5.08		C	no ind. Statement or receipt - for Board meeting
1 The Pickle Barrel	01/13/00	65.15		C	no receipt - for Board meeting
1 Brookshires	01/13/00	5.40		C	drinks - for Board meeting
1 Brookshire	02/03/00	5.52		C	no receipt - for Board meeting
1 Heavenly Ham	02/10/00	41.16		C	meals - for Board meeting
1 Heavenly Ham	03/09/00	67.13		C	(11) sandwiches and condiments - for Board meeting
1 Brookshire	03/21/00	4.14		C	receipt illegible, can't tell whether broken out - for Board meeting
1 Heavenly Ham	04/13/00	56.60		C	(11) sandwiches, amt. includes taxes - for Board meeting

**OUACHITA PARISH POLICE JURY
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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Cherries Cake Shop	04/25/00	60.00		C	visa ticket only, no description - for Board meeting
1 Heavenly Ham	05/11/00	58.40	450.90	C	taxes were included- for Board meeting
Total		<u>450.90</u>	<u>450.90</u>		
Procurement Card #: 4715-7598-0031-9617 Department: Library					
1 Wm Supercenter	05/07/01	84.45		D	gift bags, tissue, wrapping paper, cookie jar, mirror, candle, etc. -attendance incentive
1 Hobby Lobby	05/07/01	7.06		D	Hobby Lobby shows no description -attendance incentive
1 Office Depot	05/15/01	52.86		D	luggage tag, case, coin caddy-attendance incentive
1 Stein-Mart	05/29/01	86.26		D	accessories, gifts, stationery, table tops, housewares -attendance incentive
1 Hobby Lobby	06/26/01	67.43		D	Hobby Lobby receipt shows no description-attendance incentive
1 Office Depot	06/26/01	66.93		D	flashlight, umbrellas, canister--attendance incentive
1 Hobby Lobby	07/01/01	55.50		D	Receipt not broken out.-attendance incentive
1 Stein Mart	07/24/01	91.68		D	Table tops, housewares, stationery. -attendance incentive
1 Stein Mart	08/28/01	98.74		D	gifts, housewares, stationery and table tops. -attendance incentive
1 Wm Supercenter	09/25/01	257.74		D	supplies, candy, bags, cameras, candles, travel kit, food ,bottle, etc. -attendance incentive
1 Stein Mart	10/30/01	80.53		D	Attendance incentive
1 Hobby-Lobby	01/02/02	127.58	1,076.76	D	No receipt. Note saying receipt was lost and this was for door prizes.
Total		<u>1,076.76</u>	<u>1,076.76</u>		
Procurement Card #: 4715-7598-0026-7261 Department: Public Works					
1 Chill's	02/21/02	21.62		A	Receipt not broken out. Met with Woodson McGuffee concerning permits
1 Hob Nob Steak & Seafood	05/28/02	35.63		A	Receipt not broken out. Met with Mike Adams, David Cobbs and discussed public works budget
1 Genos Italian Restaurant	06/04/02	40.90		A	Receipt not broken out. Meeting with vendor
1 Monroe's	07/23/02	71.11		A	Receipt not broken out. Lunch with Don Harrison, Mack Calhoun, and Mike Adams to discuss the road program
1 Catfish King	08/30/02	16.60	185.86	A	Receipt not broken out. Lunch with Roger Elkin to discuss projects in his district

**OUACHITA PARISH POLICE JURY
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 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002**

Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Ryans Family Steak HSE	04/04/02	30.13		B	Amount includes tax. 4 Large Mega Lunches. No list of attendees or reason for meeting.
1 Cracker Barrel	09/13/02	21.60	51.73	B	Amount includes tax. No list of attendees or reason for meeting.
Total		<u>237.59</u>	<u>237.59</u>		
Procurement Card #: 4715-7598-0026-7204 Department: Fire Department					
1 Knowx.com	02/23/00	4.00		A	No invoice.
1 Bennett and Son	03/28/00	28.45		A	Receipt is not broken out.
1 Hilton Hotels	05/12/00	226.60		A	No receipt.
1 Gulf Crest Motel	06/01/00	130.00		A	visa ticket only - no receipt
1 TOI*EMS Expo Housing	04/29/01	300.00		A	No receipt.
1 Amoco	06/30/01	17.62		A	No receipt. Possible double posting by AmSouth?
1 Ads Plus, Inc.	09/28/01	45.00		A	Receipt not broken out.
1 Western Sizzlin	11/14/01	43.47		A	Receipt is not broken out. No list of attendees or reason for meeting.
1 Thruman's Food Factory	12/19/01	21.90		A	Receipt is not broken out. No reason listed for purchase of food.
1 Office Depot	03/02/02	124.98		A	No receipt.
1 Wal-mart Super Center	03/11/02	129.96		A	No receipt.
1 Holiday Inns	03/13/02	89.07		A	No receipt.
1 Holiday Inns	03/16/02	158.47		A	No receipt.
1 Chili's	03/30/02	36.50	1,356.02	A	No receipt. Noted that this was for a lunch meeting w/ Grady Williams.
1 Hilton Hotels	08/06/99	298.17		B	Baton Rouge - 8/2-8/4 - no reason for trip - copy of receipt only
1 Office Max	09/01/99	115.96		B	Lables, graphic software.
1 NWA Air	09/30/99	247.00		B	Amount includes tax.
1 Office Depot	12/21/99	119.95		B	Pewter clock, 3 phones.
1 Wal-mart Super Center	12/31/99	92.02		B	Food
1 Monroe Welding Supply Inc.	01/05/00	41.92		B	30" leather, amount includes taxes
1 Hilton Hotels	01/10/00	178.44		B	room for 2 nights - amount includes taxes

SCHEDULE II - A

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Hilton Hotels	02/02/00	81.90		B	1 room, 1 night, Houston, TX - amt. includes taxes
1 Info Electric Library	02/27/00	59.95		B	Electric library - online - 1 year
1 Landmark Hotel	03/19/00	371.10		B	4 nights in Metairie, LA, taxes included
1 Office Depot	03/24/00	209.98		B	Software
1 Hilton Hotels	03/28/00	75.67		B	1 night in Baton Rouge, taxes included
1 Radisson Hotels	04/07/00	139.85		B	1 room, 2 nights in Baton Rouge, amount includes taxes - amount includes \$3.83 in telephone calls
1 WM Supercenter	04/10/00	54.44		B	(5) briskets
1 Wal-mart Super Center	05/29/00	74.96		B	charger
1 Bennett & Son	06/03/00	42.70		B	blade, belt - amount includes taxes
1 WM Supercenter	06/03/00	45.75		B	cord, lockset, camera
1 Citgo	06/09/00	37.09		B	fuel in Wildwood, Florida
1 Office Depot	07/07/00	284.95		B	Folders, phones.
1 Office Depot	08/21/00	99.99		B	Printer
1 Courtyard by Maimott	08/27/00	391.54		B	8/23-8/27, first 2 nights were \$89 and the last 2 nights were \$69 includes \$28.96 in long distance calls and taxes.
1 Shoney's Inn	08/31/00	55.37		B	in Baton Rouge - 1 room, 1 night - taxes included
1 Tyner Petrus True Value	10/09/00	141.64		B	Amount includes tax. Poor copy of receipt, can not tell what was bought.
1 Office Depot	11/06/00	524.97		B	Printers, phones, software.
1 Office Depot	11/21/00	149.99		B	Phones
1 Office Depot	11/25/00	322.92		B	Zip drive, Zip disks, photo card.
1 Office Depot	12/05/00	529.98		B	Amount includes tax. Software, scanner.
1 Home Depot	12/18/00	49.00		B	Heater.
1 Office Depot	12/26/00	42.48		B	Software, stapler. Amount includes tax.
1 Holiday Inns	01/12/01	66.67		B	1/11/01 - tax included - no reason given for trip
1 Holiday Inns	01/18/01	242.74		B	Amount includes \$100.90 in long distance phone calls. Most to Monroe, one to North Carolina.
1 Holiday Inns	01/18/01	142.43		B	Amount includes \$5.06 in long distance phone calls to Monroe.
1 Mervyns	01/20/01	151.86		B	Amount includes tax. Purchase of 4 pair of Docker Pants.

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Office Depot	01/30/01	279.98		B	Amount includes tax. Purchase of an HP Printer... 2 printers bought in previous year.
1 Red Roof Inns	02/11/01	54.39		B	1 room, 1 night - Ridgedale, MS - taxes included Amount includes \$7.95 for a video and \$.56 in tax on video rental.
1 Best Western Hotels	02/13/01	124.74		B	W. Monroe - 2 nights - "Chuck Albert - trainer for P.I.A.L. training 2/11&2/12 - amt. Includes taxes
1 Delta Air	03/27/01	487.25		B	Amount includes tax. What was purpose of trip?
1 Radisson Hotels	03/31/01	261.14		B	3 nights in Baton Rouge, amount includes tax
1 Delta Air	04/02/01	402.74		B	What was purpose of trip?
1 JC Penny	04/04/01	249.53		B	Amount includes tax. Purchase of clothes (possibly suits.)
1 Alamo Rent-A-Car	05/04/01	267.60		B	car rental - weekly rate Amount includes tax.
1 Alamo Rent-A-Car	05/10/01	(2.53)		B	refund
1 ExxonMobile	05/10/01	10.00		B	Purchase of gas.
1 Springhill Suites	05/10/01	534.91		B	6 nights - Amount includes \$25.71 in long distance phone calls.
1 Courtyard by Marriott	06/03/01	489.99		B	Amount includes \$4.09 in long distance phone calls.
1 Rio Suites Hotel & Casino	06/16/01	654.22		B	Amount includes \$11.07 in long distance phone calls, \$16.90 in movie charges, \$2.50 for the refreshment center, and \$3.75 for the business center.
1 Texaco	06/27/01	14.79		B	Gas.
1 Amoco	06/30/01	17.62		B	Gas.
1 Phillips	06/30/01	16.93		B	Gas.
1 Texaco	07/14/01	39.66		B	Gas.
1 Texaco	07/15/01	41.41		B	Gas.
1 Chevron	07/19/01	43.56		B	Gas.
1 Breakplace	07/20/01	27.18		B	Gas.
1 Texaco	07/21/01	21.68		B	Gas.
1 Radio Shack	07/26/01	133.35		B	Batteries and tape recorders. Amount includes tax.
1 Wal-mart Super Center	08/07/01	30.52		B	univ. remote
1 Guesthouse Airport Inn	08/10/01	54.38		B	visa ticket, copy of receipt, taxes were included in amount
1 Sleep Inn-Kenner	08/26/01	233.83		B	3 nights, taxes are included, \$2.50 in L/D calls
1 Craft Galore	09/14/01	57.80		B	receipt shows no descriptions
1 K-Mart	09/14/01	59.75		B	Purchase of cokes.

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Captain D's	09/17/01	74.18		B	Amount includes tax. No list of attendees, or reason for meeting.
1 K-Mart	09/17/01	25.00		B	Purchase of cokes.
1 Wal-mart Super Center	09/22/01	71.70		B	Purchase of 2 Mariah Carey cd's, phone w/ answering machine & caller ID.
1 Home Depot	09/29/01	145.37		B	Purchase of thermostat, faucet kit, repair kit.
1 Office Depot	10/03/01	108.99		B	Amount includes tax. Purchase of "Quickcam Program" software.
1 Office Depot	10/15/01	649.96		B	Purchase of Norton Utilities software and 3 "BATT, B/U & S"(each @ 199.99)
1 Holiday Inns	10/28/01	304.95		B	10/25 - 10/27 - taxes included - no reason given
1 Shell	11/03/01	34.25		B	Gas.
1 Logan's	11/13/01	32.19		B	Amount includes tax. No list of attendees. PIAL Rating?
1 Red Roof Inn	11/25/01	103.66		B	11/23, 11/24 - taxes included - no reason given for stay
1 Office Depot	12/18/01	259.93		B	Purchase of computer supplies.
1 Office Depot	12/19/01	518.91		B	Purchase of cables, photo paper, and 2 inkjet printers.
1 Office Depot	12/22/01	39.93		B	Purchase of coin wrappers and a coin sorter.
1 Home Depot	12/28/01	40.70		B	Purchase of nails, cables, adapters, light bulbs, and a remote control.
1 Hampton Inns	01/05/02	83.62		B	1 room, 1 night in Baton Rouge - taxes included - 1/5/02
1 JC Penny	01/12/02	245.20		B	7 pair loose fit twill - Amount includes tax. Purchase of clothes.
1 Avoyelles Café	01/29/02	31.39		B	4 buffets - taxes included
1 Holiday Inns	01/29/02	67.80		B	1 room, 1 night in Baton Rouge - taxes included - 1/28/02
1 Red Roof Inns	02/09/02	61.44		B	Amount includes \$9.99 in video rentals and \$.70 in tax on video.
1 Office Depot	05/04/02	78.95		B	Purchase of ink cartridges, phone cords, adapters, night light.
1 Don's Seafood and Steakhouse	05/08/02	57.75		B	Amount includes tax. No list of attendees or purpose for meeting.
1 Holiday Inn South	05/08/02	101.65		B	1 room - 1 night - B. Rouge - No reason - 5/7 - 5/8
1 Comfort Suites	05/09/02	79.40		B	1 room - 1 night - B. Rouge - No reason - 5/8 - 5/9
1 Embassy Suites	05/22/02	99.15		B	1 room - 1 night - B. Rouge - No reason - 5/21 - 5/22
1 Mervyns	06/12/02	52.55		B	Amount includes tax. Purchase of men's shoes.
1 Office Depot	06/12/02	55.97		B	Purchase of cables and recordable cd's.
1 Kadjair's Cameral Audio	06/13/02	132.89		B	Amount includes tax. Purchase of Sony blank tapes, and a Canon TP924 camera.
1 Thrifty Car Rental	06/14/02	80.84		B	Amount includes tax.

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Emassy Suites	06/16/02	331.78		B	Amount includes \$11.98 in video rentals.
1 The Home Depot	06/21/02	292.47		B	Purchase of a thermostat, batteries, and an 18V combo @ 199.00
1 Emassy Suites	06/25/02	(33.15)		B	refund
1 Wal-mart Super Center	06/25/02	139.85		B	Purchase of batteries and a 35mm camera.
1 Radio Shack	07/01/02	44.86		B	Amount includes tax. Purchase of cables and an auto switch.
1 Office Depot	08/23/02	53.78		B	Purchase of Norton Software.
1 Office Depot	08/23/02	69.99		B	Purchase of Norton Software.
1 The Home Depot	08/31/02	67.45		B	Purchase of "Coil Clen", "WP2-2-
1 JC Penny Co.	09/10/02	76.65		B	1 pr. Navy Staff trousers - Amount includes tax.
1 Meryns	09/16/02	156.54		B	3 pair Docker pants, 1 mens rugged - amount includes taxes
1 Office Depot	09/16/02	449.96	15,378.30	B	Purchase of computer cables (2 @ \$24.99 ea.) and a HD Desk Jet 6122 Printer (\$399.98)
1 Office Depot	12/08/99	224.97		C	Invoice can not be tested, because it is a very poor copy.
1 Wal-mart Super Center	10/13/00	68.60		C	Poor copy of receipt. Cannot read all of the purchases.
1 Travelodge Motel	07/14/01	56.73		C	Receipt illegible
1 Embassy Suites	02/19/02	129.48	479.78	C	Amount includes at least \$20.00 in long distance phone calls. (Due to cutoff of receipt, full amounts cannot be seen).
1 Wal-mart Super Center	11/25/00	58.50	58.50	D	Christmas cards.
Total		17,272.60	17,272.60		
Procurement Card #: 4715-7598-0026-7535					
	Department:	Library			
1 Double S. Trophies	01/02/02	7.50		D	Paper weight w/ pen for employee of the month.
1 Double S. Trophies	01/25/02	7.50		D	Paper weight w/ pen for employee of the month.
1 Double S. Trophies	02/27/02	7.50		D	Paper/pen set
1 Double S. Trophies	03/27/02	7.50		D	Paper/pen set
1 Double S. Trophies	04/22/02	7.50		D	Paper weight
1 Double S. Trophies	05/28/02	7.50		D	1 pen set for June employee.
1 Double S. Trophies	06/25/02	7.50		D	Paper weight.

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
1 Double S. Trophies	07/17/02	7.50		D	Paper weight.
1 WM Supercenter	08/27/02	14.00		D	Frames for T.E.A.M. Employee of the month.
1 Double S. Trophies	08/27/02	7.50		D	1 paper weight.
1 Double S. Trophies	09/24/02	7.50		D	Paperweight/pen set
1 Double S. Trophies	10/30/02	7.50	96.50	D	paper wt. Pen set
Total		<u>96.50</u>	<u>96.50</u>		
Procurement Card #: 4715-7598-0029-9819					
					Department: Library
1 Brookshires	08/08/01	38.75	38.75	C	fruit, drinks, cups - Board meeting
1 WM Supercenter	12/19/00	87.12		D	Christmas decorations purch. - Mr Brady Retirement
1 Walmart Supercenter	01/10/01	40.58		D	Christmas decorations- Mr Brady Retirement
1 Super 1 Food	04/04/01	30.84		D	Donuts.
1 Super 1 Food	04/04/01	(16.58)		D	Refund of (1) of the above donuts. Refund includes tax that was not originally paid.
1 Brookshires	06/26/01	51.99	193.95	D	fruit tray - Staff meeting
Total		<u>232.70</u>	<u>232.70</u>		
Procurement Card #: 4715-7598-0026-7055					
					Department: Information Systems
1 T. J. Ribbs	03/15/00	44.85	44.85	A	visa ticket only
1 Marriott Hotels	06/29/00	66.50		B	Tax incl. Don Harrison - includes \$66.50 phone charges
1 Marriott Hotels	06/29/00	76.10	142.60	B	Tax incl. Tommy McJunkins room - includes \$9.35 phone charges & \$66.75 lounge charges
Total		<u>187.45</u>	<u>187.45</u>		

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Transaction	Date	Amount	Subtotals by Code	Finding Code	Comments
Procurement Card #: 4715-7598-0034-1900					
	Department:	Mosquito Abatement			
1 Office Depot	03/28/02	69.81		A	No receipt.
1 Office Depot	04/03/02	93.50		A	No receipt.
1 Office Depot	04/04/02	55.62		A	No receipt.
1 WM Supercenter	04/08/02	67.26		A	No receipt.
1 Russell Moore Lumber	04/09/02	35.20		A	No receipt.
1 Office Depot	04/23/02	79.99		A	No receipt.
1 BBQ West	06/12/02	10.02	411.40	A	Receipt not broken out. No list of attendees or reason for meeting.
1 R&R Trailer Sales	05/21/02	675.00		B	5X10 trailer. Vin #4R7BU10152T040266. No purpose provided for trailer or location of trailer
1 Shoney's	06/12/02	7.97	682.97	B	Amount includes tax. Meal for 1, but no reason for meal listed.
Total		1,094.37	1,094.37		
Procurement Card #: 4715-7598-0034-1900					
	Department:	Public Works			
1 Wm Supercenter	08/16/00	64.80		B	5 pair sunshades
1 Lowe's	12/21/01	15.00		B	Flowers.
1 Protective Window Film	04/11/02	52.00		B	Window tinting
1 J&H Boots & Jeans	07/22/02	25.95	157.75	B	Jeans "For Mike Adams per John Tom Murray".
Total		157.75	157.75		
GRAND TOTAL		88,169.23	88,169.23		

OUACHITA PARISH POLICE JURY
 AGREED-UPON PROCEDURES REPORT
 SCHEDULE OF FINDINGS BY BUSINESS CARD NUMBER
 FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002

Transaction	Date	Amount	Subtotal by Finding Code	Code	Comments
Business Card #: 4731-6271-6070-3888 Department: Treasury/Accounting					
Catfish Cabin	11/17/00	133.04	133.04	A	visa ticket only - "Employee meeting with Brad to discuss audit/budget."
Loews of Philadelphia	8/16/01	270.34	270.34	B	Raymond Cleary - \$21.60 telephone calls & \$59.10 teller bar; Patricia Williams - \$189.64 telephone calls
Total		<u>403.38</u>	<u>403.38</u>		
Business Card #: 4246-3119-1116-4991 Department: Ouachita Enterprise Corporation					
Western Sizzlin	3/28/02	56.84		D	copy of visa ticket, no description; memo - "OEC Administraative Staff Meeting Luncheon"
Western Sizzlin	4/11/02	79.98		D	copy of receipt, too light to read; - memo - "OEC April Executive Committee Meeting"
Catfish Cabin	4/30/02	21.59		D	"OEC Administrative Staff and Board Member Meeting"
Super 1 Foods	5/16/02	122.94		D	drinks, cups, deli items - taxes included; "Board of Directors Meeting - Refreshment"
Smokers Express	6/30/02	27.00	308.35	D	there is no copy of check but it appears that there was a personal payment from Van Brass for this
Total		<u>308.35</u>	<u>308.35</u>		

OUACHITA PARISH POLICE JURY
AGREED-UPON PROCEDURES REPORT
SCHEDULE OF FINDINGS BY BUSINESS CARD NUMBER
FOR THE PERIOD FROM JANUARY 1, 1999 THROUGH DECEMBER 31, 2002

Transaction	Date	Amount	Subtotal by Finding Code	Code	Comments
Business Card #: 4731-6271-6070-3896					
Department: LaJET					
McAlisters	9/6/01	90.40	90.40	D	Food for WIA committee meeting
Total		<u>90.40</u>	<u>90.40</u>		
GRAND TOTAL		<u>802.13</u>	<u>802.13</u>		

La. Atty. Gen. Op. No. 03-0157

Office of the Attorney General
State of Louisiana*1 Opinion No. 03-0157
July 11, 2003

Syllabus

47-A-1 FIRE PROTECTION DISTRICTS

90-A-2 PUBLIC FUNDS - Loan, Pledge or Grants

Regards the expenditure of the proceeds of a 1/4 cent sales and use tax collected by the parish of St. John the Baptist Parish for fire protection for a variety of explicit purposes on behalf of volunteer firemen, including meals, awards and travel.

Ms. Donna L. Vicknair
Administrative Specialist
St. John the Baptist Parish
Department of Public Safety
1801 West Airline Highway
LaPlace, Louisiana 70068-3334

Dear Ms. Vicknair:

Reference is made to your request for an opinion of this office regarding the expenditure of the proceeds of a 1/4 cent sales and use tax (the "Tax") collected by the parish of St. John the Baptist Parish for fire protection. You have kindly provided the undersigned with a copy of the proposition approved by the electors with regard to the Tax, which you advise was adopted in October of 1984. As set forth in that proposition, the Tax is levied and collected for use as follows:

"...the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used for providing fire protection throughout the Parish through the acquisition of fire fighting equipment, lands, buildings and machinery, as may be necessary, and to pay the operation and maintenance cost of firefighting personnel, including salaries, with said funds to be dedicated for expenditure by the Parish Governing Authority in each of the seven Councilmantic Districts of the Parish in proportion that the population of each Councilmantic District bears to the population of the entire Parish pursuant to an agreement with the [various volunteer fire departments]...funds allocated to each area served by the designated fire departments shall be kept in a special account for expenditure only in that area of service..." (Emphasis added).

Specifically, you seek an opinion of this office regarding the expenditure of the revenues generated by the Tax (presumably by or on behalf of, and from the funds segregated for each individual volunteer fire department, in accordance with the proposition) for a variety of explicit purposes, as follows:

1. Meals at Volunteer Fire Department meetings, workshops or training programs.
2. Food and awards for a Firemen's banquet.
3. Flowers for a hospitalized fireman.
4. Expenses associated with conferences/conventions held at a location 50 miles/one hour from home, and in out of state locations.

Before addressing each of the above listed purposes, we note for your attention that the laws of the State of Louisiana provide that the use of the proceeds of a sales and use tax adopted at an election in the State of Louisiana is dictated solely by the proposition approved by the voters. R.S. 33:2723; R.S. 33:2714; R.S. 39:704. In accord: Attorney General's Opinion Nos. 01-269, 98-421, 98-287, 96-246, 95-145, 94-540, 94-346, 93-424, 93-47 and 92-50.

*2 We also note for your attention the provisions of La. Const. (1974) Art. VII, Sec. 14, which contains the constitutional standard for the lawful use of public funds and property. La. Const. Art. VII, Sec. 14(A) generally prohibits the state and its political subdivisions from loaning, pledging or donating public funds, assets or property to persons, associations or corporations, public or private.

This office has long recognized the caution which must be exercised in the expenditure of public funds. Historically, the Attorney General has followed the Louisiana Supreme Court's interpretation of La. Const. Art. VII, Sec. 14, as set forth in City of Port Allen v. Louisiana Mun. Risk, 439 So.2d 399 (La. 1983), wherein the Court states: "...this Section is violated whenever the state or a political subdivision seeks to give up something of value when it is under no legal obligation to do so." The previous opinions of this office recognize that the requirement of a legal obligation to expend public funds or use public property is the threshold, but not the only predicate for the constitutionality of the expenditure or use. The expenditure must also be for a public purpose and create a public benefit proportionate to its cost. Attorney General's Opinion No. 90-63. See also: 02-0125; 01-0389.

1. Meals at Volunteer Fire Department meetings, workshops or training programs.

Applying the analysis of Attorney General's Opinion No. 90-63, the first issue to be addressed is whether the volunteer fire departments have a legal obligation to conduct meetings, workshops and training programs. Clearly, in order for any fire department, and indeed many organizations, to properly conduct business and communicate with and train personnel, necessary and proper meetings, workshops and training programs are appropriate. Such meetings, workshops and training sessions also clearly serve the public purpose and create a public benefit of promoting proper and efficient fire protection by the various volunteer fire departments.

The only remaining issue to be examined is whether the provision of meals at such meetings, workshops and training sessions, as well as the cost thereof, is proportionate to the public benefit the particular meeting, workshop or training session serves.

In Attorney General's Opinion No. 02-0125, with regard to the expenditures at business lunches or dinners hosted by a Port Commission for its clients and customers, this office stated:

"The primary concern is the reasonableness of the expenditure under the circumstances.

Under the strictest interpretation of La. Const. Art. VII, Sec. 14 (1974), providing even 'coffee, soft drinks and donuts' is a prohibited gratuitous alienation of public funds. Thus, this office has developed the three-pronged reasonableness test examining the legal obligation of the public officials combined with the public purpose and public benefit of the event."

***3** In other words, it is the reasonableness of the expenditure under the circumstances, which controls. Thus, serving coffee or soft drinks, and perhaps a moderately priced lunch or snacks, to firemen attending an all day workshop would appear reasonable. Serving reasonable meals to volunteer firemen attending lunch time meetings scheduled to accommodate them at a time when they are not otherwise required to be in attendance at their places of regular employment would also seem reasonable. Serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable.

2. Food and awards for a Firemen's banquet

As previously noted, in City of Port Allen v. Louisiana Mun. Risk, 439 So.2d 399 (La. 1983), the Court stated that La. Const. Art 14 is violated whenever "...a political subdivision seeks to give up something of value when it is under no legal obligation to do so." This office is unaware of any legal obligation or authority that has been placed upon political subdivisions such as fire districts which would require the fire district to utilize public funds to defray the costs associated with a firemen's banquet.

The Office of the Attorney General has historically opined that the payment or reimbursement for food, drink, or the expenses associated with parties and other types of celebratory functions, from public funds, is improper under La. Const. Art. VII, Sec. 14. Pertinently, Attorney General's Opinion No. 94-115 determined that the Parish of St. Charles could not fund a Civil Service Awards luncheon. Also pertinent are Opinion Nos. 91-589-A and 76-1680, both of which determined that public funds can not be utilized to defray the cost of Christmas parties for public employees. We also direct your attention to Opinion No. 76-1680, which provides that public funds cannot be utilized for payment of expenses associated with a banquet to honor public retirees. Accordingly, we are constrained to advise that public funds cannot be utilized to purchase food for, or defray the cost of, a firemen's banquet.

In spite of our opinion with regard to the costs associated with a banquet, this office has opined that awards in the nature of certificates, pins, plaques, trophies and the like, of moderate cost, are

acceptable expenditures of public funds for recognition of public employees. Attorney General's Opinion Nos. 95-210; 92-737; 85-700; 76-1766. Thus, it is our opinion that such moderately priced awards for recognition of long term service, or outstanding service to a fire department, would be permissible.

3. Flowers for a hospitalized fireman.

This office is unaware of any legal obligation or authority that has been placed upon political subdivisions such as fire districts which would authorize the utilization of public funds to purchase or defray the cost of flowers for a hospitalized fireman. City of Port Allen v. Louisiana Mun. Risk, 439 So.2d 399 (La. 1983).

*4 We note for your attention pertinent previous opinions of this office, which determined that public funds cannot be utilized to purchase flowers and gifts for public employees or volunteers, but which also determined that privately funded 'flower and gift funds' can be established. Attorney General's Opinion No. 92-314, addressed to the Houma-Terrebonne Tourist Commission, provides that the public funds of the Commission can not be utilized to purchase Christmas plants or memorial flowers for volunteers. Attorney General's Opinion No. 99-268 determined that a Sheriff could establish a flower and gift fund composed of strictly voluntarily contributed private funds from employees, as long as the funds were not commingled with any public funds. Most pertinently, Opinion No. 91-421 determined that the Bienville Fire Protection District, Wards 4 & 5, could establish a flower and gift fund for the purchase of flowers and gifts for deaths, birthdays and the like, as long as no public funds were placed in the fund or commingled with the fund, and as long as each donor was made aware that the purpose of the fund was flowers and gifts, as opposed to fire protection. In our opinion, public funds cannot be used to purchase flowers for a hospitalized fireman. It is also our opinion, however, that flowers could be purchased for a hospitalized fireman a properly established flower and gift fund, as long as no public funds were placed in the fund or commingled with the fund, and as long as each donor was made aware that the purpose of the fund was flowers and gifts, as opposed to fire protection.

4. Expenses associated with conferences/conventions held at a location 50 miles/one hour from home, and in out of state locations.

As with the previous items addressed at your request, the expenditure of public funds for expenses associated with conferences and conventions must be examined with regard to the "legal obligation or authority" requirement imposed by La. Const. Art. VII, Sec. 14. City of Port Allen v. Louisiana Mun. Risk, 439 So.2d 399 (La. 1983). As previously noted, the expenditure must also be for a public purpose and create a public benefit proportionate to its cost. Attorney General's Opinion No. 90-63. See also: 02-0125; 01-0389.

Attorney General's Opinion No. 90-63, cited previously herein, addressed the propriety of the use of public funds for professional development and maintenance of skills by public officers and employees. Pertinently, that opinion concludes:

"A public official's legal obligation to provide continuing professional education and training for himself and his staff, using public funds, is a function of the nature of the duties and obligations of his office which he and his staff are required to perform...Implicit in the constitution and laws granting a public official or employee duties to perform, and powers to fulfill those duties, is a strong public policy that public funds may legitimately be used to assist such a public official to acquire, cultivate, or improve the professional skills and scope of knowledge necessary for him or her to exercise those powers and duties wisely, competently, efficiently, and above all, for the public good."

*5 We continue to adhere to the conclusion that public funds may be utilized to educate, enlighten and train public officials and personnel with regard to their public duties and responsibilities. Appropriate education and training provided by a fire department clearly serves a public purpose and creates a public benefit of promoting proper and efficient fire protection by the department and its personnel.

It is the further opinion of this office that if travel is required in order that officials and personnel can attend conferences or conventions that enhance training and/or the ability to provide public service, public funds may also be utilized to pay or defray the reasonable expenses of the travel required for attendance at the conference or convention. The issue which must be addressed, however, is whether the expenditure for travel associated with such conferences and conventions, as well as the

cost thereof, is proportionate to the public benefit the particular conference or convention session serves.

In other words, as with the provision of food or meals at firemen's meetings, it is the reasonableness of the expenditure under the circumstances, which controls. Thus, providing for a fireman's reasonable and necessary lodging and expenses at conventions and conferences, either within or without of the state, when attendance at the conference or convention will enhance his ability and/or his department's ability to serve the public would appear reasonable. Providing exclusive or luxurious accommodations for attendance at a conference, when safe, reasonably priced accommodations could instead be provided, would be unreasonable. Providing any lodging at all, when attendance at a conference or convention could reasonably be accomplished by travel back and forth to one's home, at reasonable hours of the day and evening, would appear to be unreasonable. We trust the foregoing to be of assistance.

Yours very truly,

Richard P. Ieyoub
Attorney General

By: Jeanne-Marie Zeringue Barham
Assistant Attorney General
La. Atty. Gen. Op. No. 03-0157, 2003 WL 21940050 (La.A.G.)
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