

2138

RECEIVED  
LEGISLATIVE AUDITOR  
2002 JUL -2 PM 12:44

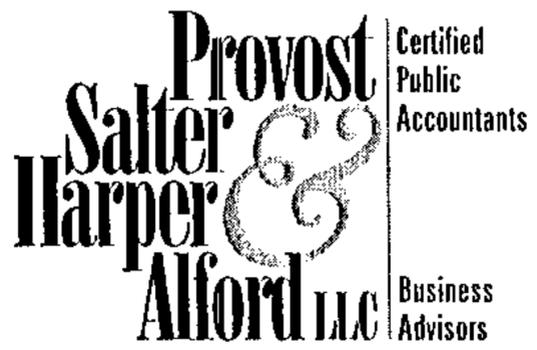
**CITY COURT OF PORT ALLEN**  
**A COMPONENT UNIT OF**  
**THE CITY OF PORT ALLEN, LOUISIANA**

**FINANCIAL REPORT**  
**(Compiled)**

**December 31, 2001**

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

Release Date 7-17-02



8550 United Plaza Boulevard, Suite 600, Baton Rouge, Louisiana 70809, Phone: (225) 924-1772 / Facsimile: (225) 927-9075

---

# **CITY COURT OF PORT ALLEN, LOUISIANA**

---

## *Table of Contents*

*December 31, 2001*

<b>INDEPENDENT ACCOUNTANT'S REPORT</b>	1
<b>FINANCIAL STATEMENTS</b>	
Combined Balance Sheet - Fund Type and Account Group	2
Statement of Revenues, Expenditures and Changes in Fund Balance	3
Statement of Revenues, Expenditures and Changes in Fund Balance -- Budget (Legal Basis) and Actual	4
Notes to Financial Statements	5
<b>SCHEDULE OF INTERNAL CONTROL STRUCTURE REPORTABLE CONDITION</b>	11
<b>SUPPLEMENTARY SCHEDULES</b>	
Combining Balance Sheet - Fiduciary Funds - Agency Funds	12
Schedule of Changes in Unsettled Balances - Fiduciary Funds - Agency Funds	13
<b>INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES</b>	14

## INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable William T. Kleinpeter  
City Court of Port Allen  
Port Allen, Louisiana

We have compiled the accompanying financial statements and supplementary information of the City Court of Port Allen, Louisiana, a component unit of the City of Port Allen, Louisiana as of and for the year ended December 31, 2001 as listed in the accompanying table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the City Court of Port Allen, Louisiana. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated April 26, 2002, on the results of our agreed-upon procedures.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

*Provost, Salter, Harper & Alford, L.L.C.*  
April 26, 2002

# CITY COURT OF PORT ALLEN, LOUISIANA

## Combined Balance Sheet - Fund Type and Account Group

December 31, 2001

	Governmental Fund Type General	Fiduciary Funds Agency Funds	General Fixed Asset Account Group	Totals (Memorandum Only)
<b>ASSETS</b>				
Cash	\$ 30,489	\$ 47,306	\$ -	\$ 77,795
Investments	101,530	-	-	101,530
Due from other funds	2,628	-	-	2,628
Equipment and leasehold improvements	-	-	43,002	43,002
<b>Total Assets</b>	<b>\$ 134,647</b>	<b>\$ 47,306</b>	<b>\$ 43,002</b>	<b>\$ 224,955</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Other payables	\$ -	\$ 10,441	\$ -	\$ 10,441
Deposits	-	34,237	-	34,237
Accounts payable and accrued expenses	247	-	-	247
Due to other funds	-	2,628	-	2,628
<b>Total liabilities</b>	<b>247</b>	<b>47,306</b>	<b>-</b>	<b>47,553</b>
<b>Fund Equity</b>				
Investment in general fixed assets	-	-	43,002	43,002
Fund balances				
Unreserved, undesignated	134,400	-	-	134,400
<b>Total fund equity</b>	<b>134,400</b>	<b>-</b>	<b>43,002</b>	<b>177,402</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 134,647</b>	<b>\$ 47,306</b>	<b>\$ 43,002</b>	<b>\$ 224,955</b>

---

## CITY COURT OF PORT ALLEN, LOUISIANA

---

*Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Governmental Fund Type - General Fund*

*For the Year Ended December 31, 2001*

---

<b>Revenues</b>	
Court fees, fines, and cost	\$ 197,220
Intergovernmental	102,047
Interest	1,530
	<hr/>
Total revenues	300,797
	<hr/>
<b>Expenditures</b>	
Current	
Intergovernmental	38,778
Personnel services	137,436
Travel	8,236
Dues and subscriptions	585
Office expense and maintenance	10,450
Other fees and services	13,599
	<hr/>
Capital outlays	8,955
	<hr/>
Total expenditures	218,039
	<hr/>
<b>Revenues Over Expenditures</b>	82,758
	<hr/>
<b>Fund Balance</b>	
Beginning	51,642
	<hr/>
Ending	\$ 134,400
	<hr/> <hr/>

## CITY COURT OF PORT ALLEN, LOUISIANA

*Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Legal Basis) and Actual - Governmental Fund Type - General Fund*

*For the Year Ended December 31, 2001*

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Court fees, fines, and cost	\$ 200,000	\$ 197,220	\$ (2,780)
Intergovernmental	11,000	11,924	924
Interest	1,000	1,530	530
Total revenues	212,000	210,674	(1,326)
<b>Expenditures</b>			
Current			
Intergovernmental	38,000	38,778	(778)
Personnel services	46,000	47,313	(1,313)
Travel	8,000	8,236	(236)
Dues and subscriptions	800	585	215
Office expense and maintenance	10,000	10,450	(450)
Other fees and services	14,000	13,599	401
Capital outlays	9,000	8,955	45
Total expenditures	125,800	127,916	(2,116)
<b>Revenues Over Expenditures</b>	86,200	82,758	(3,442)
<b>Fund Balance</b>			
Beginning	40,860	51,642	10,782
Ending	\$ 127,060	\$ 134,400	\$ 7,340

---

# CITY COURT OF PORT ALLEN, LOUISIANA

---

*Notes to Financial Statements*

*December 31, 2001*

## 1. Summary of Significant Accounting Policies

The financial statements of the City Court of Port Allen have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The more significant of the Court's accounting policies are described below.

**Reporting Entity.** As the governing authority of the City, for reporting purposes, the City of Port Allen is the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the City of Port Allen for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and;
  - a. The ability of the City to impose its will on that organization; and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the City provides financial support to the City Court, the City Court was determined to be a component unit of the City of Port Allen, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

---

# CITY COURT OF PORT ALLEN, LOUISIANA

---

*Notes to Financial Statements, Continued*

*December 31, 2001*

**Fund Accounting.** The Court uses funds and account groups to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds and account groups are classified as follows in the balance sheet.

## **Governmental Fund**

**General Fund.** The general fund is the general operating fund of the Court. It is used to account for all financial resources.

**General Fixed Assets Account Group.** The general fixed assets account group is used to account for all Court general fixed assets.

**Agency Funds.** Agency funds account for assets that are held by the city court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Basis of Accounting.** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

**Cash.** Cash includes entirely insured amounts in demand deposits.

**Investments.** Investments are stated at market value.

---

# CITY COURT OF PORT ALLEN, LOUISIANA

---

*Notes to Financial Statements, Continued*

*December 31, 2001*

**General Fixed Assets.** General fixed assets are those acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental fund and capitalized at cost in the General Fixed Assets Account Group.

Depreciation is not provided on general fixed assets and interest is not capitalized.

**Budgets.** The proposed budget for the 2001 fiscal year was made available for public inspection at the City Court's office on December 18, 2000. The budget is legally adopted and amended, as necessary, by the City Court judge. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. They do not include on-behalf payments made by the City of Port Allen, the West Baton Rouge Parish Council, and the State of Louisiana noted in footnote 8.

**Memorandum Only - Total Columns.** Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**Risk Management.** The City Court is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City Court is covered by insurance provided by the City of Port Allen at levels which management believes is adequate to protect the City Court. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

**Use of Estimates.** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## 2. Cash

At year-end, the carrying amount of the Court's cash was \$77,745 and the bank balance was \$81,945. All of the bank balance was covered by federal deposit insurance. The difference between the carrying amount and cash on the combined balance sheet is petty cash.

---

# CITY COURT OF PORT ALLEN, LOUISIANA

---

*Notes to Financial Statements, Continued*

*December 31, 2001*

### 3. Investments

Local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at market value and is equal to the value of the pool shares.

The investment in LAMP held at December 31, 2001 is \$101,530. In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 2001 is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The LAMP corporation is governed by a board of directors comprising the State treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

### 4. Changes in General Fixed Assets

A summary of changes in General Fixed Assets follows:

	Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Equipment	\$ 29,079	\$ 8,956	\$ -	\$ 38,035
Leasehold improvements	4,967	-	-	4,967
	<u>\$ 34,046</u>	<u>\$ 8,956</u>	<u>\$ -</u>	<u>\$ 43,002</u>

---

# CITY COURT OF PORT ALLEN, LOUISIANA

---

Notes to Financial Statements, Continued

December 31, 2001

## 5. Retirement Commitments

### Louisiana State Employees' Retirement System (LASERS)

Plan Description and Provisions. The City Court's Judge participates in the LASERS, a cost sharing multiple employer defined benefit pension plan administered by a separate Board of Trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-4213, or by calling (225) 922-0600.

Description of Funding Policy. The City Court Judge is required by State statute to contribute 11.5% of his annual covered salary and the Court is required to contribute at an actuarially determined rate. The current employer rate is 13% of annual covered payroll. The contribution requirements of plan members and the employer are established by, and may be amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's contributions to LASERS for the years ended December 31, 2001, 2000, and 1999, were \$2,872, \$3,020, and \$2,838, respectively, and were equal to the required contributions for each year.

## 6. Changes In Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Civil Funds	\$ 14,558	\$ 48,922	\$ 46,951	\$ 16,529
Fines, Fees, & Court Cost	13,604	367,676	363,572	17,708
	<u>\$ 28,162</u>	<u>\$ 416,598</u>	<u>\$ 410,523</u>	<u>\$ 34,237</u>

---

## CITY COURT OF PORT ALLEN, LOUISIANA

---

*Notes to Financial Statements, Continued*

*December 31, 2001*

### 7. Related Party Transactions

The City of Port Allen, Louisiana incurs expenditures on behalf of the Court. During the year ended December 31, 2001, the City paid the following expenditures on behalf of the Court, all of which are not included in the accompanying financial statements.

---

Other services and supplies	<u>\$ 17,778</u>
-----------------------------	------------------

The Court distributes a portion of all fines collected to the City. During the year ended December 31, 2001, the portion of fines collected by the Court, which were available for distribution to the City, totaled \$36,371. As of December 31, 2001, the Court had not distributed \$2,458 in fines due the City.

The Court has agreed to reimburse the City for a portion of two of the Court's employees. Under this agreement, the Court incurred cost of \$35,443.

### 8. On-Behalf Payments for Fringe Benefits and Salaries

In accordance with GASB Statements 24, on-behalf payments made by the City of Port Allen, the West Baton Rouge Parish Council, and the State of Louisiana are recognized as revenues and expenditures in these financial statements. The on-behalf payments are shown as intergovernmental revenue in these financial statements. Amounts equal to the revenue recognized have been included as expenditures in the personal services category. The total of the payments was \$90,123 for the year ended December 31, 2001.

---

City of Port Allen	\$ 55,465
State of Louisiana	30,046
West Baton Rouge Parish	<u>4,612</u>
	<u>\$ 90,123</u>

---

## **CITY COURT OF PORT ALLEN, LOUISIANA**

---

*Schedule of Internal Control Structure Reportable Condition*

*December 31, 2001*

### *Material Weakness*

#### *Inadequate Segregation of Duties*

*Condition.* The Court is not large enough to permit an adequate segregation of employee duties for effective internal control over the purchasing (invoice approval, processing and general ledger) and reporting (journal entry preparation, approval and recordation) cycles.

*Criteria.* The processing of purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting activities.

*Effect.* The effect is such that errors, either intentional or unintentional, in the processing of purchases and journal entries could occur and not be detected in a timely manner and in the ordinary course of operations.

*Cause.* The size of the Court and the limited number of employees did not permit an adequate segregation of incompatible duties.

*Recommendation.* Due to the size of the City Court's operations it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in the design or operation of the internal control structure is considered to be justified.

*Auditee Response.* Management has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at the current time.

#### *Comments on Resolution of Prior Audit Findings*

The internal control matter above was reported in the prior year's audit. There were no other prior year audit findings for which the Court has not implemented the corrective action recommended.

---

**CITY COURT OF PORT ALLEN, LOUISIANA*****Combining Balance Sheet - Fiduciary Funds - Agency Funds******December 31, 2001***

<b>ASSETS</b>	<b>Fines, Fees &amp; Court Cost</b>	<b>Civil</b>	<b>Total</b>
Cash and cash equivalents	\$ 29,095	\$ 18,211	\$ 47,306
<b>LIABILITIES</b>			
Deposits	\$ 17,708	\$ 16,529	\$ 34,237
Due to other funds	946	1,682	2,628
Other payables	10,441	-	10,441
Total liabilities	\$ 29,095	\$ 18,211	\$ 47,306

---

**CITY COURT OF PORT ALLEN, LOUISIANA**

---

***Schedule of Changes in Unsettled Balances - Fiduciary Funds - Agency Funds    December 31, 2001***

	<b>Fines, Fees &amp; Court Cost</b>	<b>Civil</b>	<b>Total</b>
Unsettled deposits at beginning of year	\$ 13,604	\$ 14,558	\$ 28,162
<b>Additions</b>			
Deposits:			
Civil suits	-	48,922	48,922
Fines and court costs	367,676	-	367,676
<b>Total additions</b>	<b>367,676</b>	<b>48,922</b>	<b>416,598</b>
<b>Reductions</b>			
Deposits settled to:			
Intergovernmental	166,352	17,889	184,241
Personnel services	-	26,455	26,455
Court cost	-	2,061	2,061
Postage	-	546	546
Transfer to general fund	197,220	-	197,220
<b>Total reductions</b>	<b>363,572</b>	<b>46,951</b>	<b>410,523</b>
Unsettled deposits at end of year	\$ 17,708	\$ 16,529	\$ 34,237

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable William T. Kleinpeter  
City Court of Port Allen  
Port Allen, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of City Court of Port Allen, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Port Allen's compliance with certain laws and regulations during the period ended December 31, 2001, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-R.S. 38:2211-2251 (the public bid law).

*No expenditures exceeding \$15,000 were made during the year for materials, supplies or public works.*

### Code of Ethics for Public Officials and Public Employees

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

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

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

*Management provided us with the required list.*

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

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

### **Budgeting**

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

*Management provided us with a copy of the original budget.*

6. Trace the budget adoption and amendment to a court order adoption.

*We traced the adoption of the original budget to a signed order dated December 18, 2000 and the amendment to a signed order dated June 15, 2001, which indicated that the original and amended budgets had been adopted.*

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

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. On a budgetary basis, actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%. The salaries paid by the city and related revenues are not budgeted by the city court but are included in the revenues and expenditures. The large variances in intergovernmental revenues and personnel services expenditures relate to these on behalf payments which totaled \$90,123 for the year end are described in footnote #8.*

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:
  - a. trace payments to supporting documentation as to proper amount and payee;

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

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

*Payments were properly coded to the correct fund and general ledger account.*

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

*Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and Judge Kleinpeter.*

### Meetings.

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

*As there are no board of directors, there are no public meeting required.*

### Debt

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

*We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

### Advances and Bonuses

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

*We inspected payroll records for the year and noted no instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.*

Our schedule of internal control structure reportable condition summarizes our prior comments and unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the City Court of Port Allen, Louisiana, 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.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

*Provost, Salter, Harper & Alford, L.L.C.*

April 26, 2002