

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 1997

I. SUMMARY OF AUDITORS' RESULTS

The following summarize the auditors' results in accordance with OMB Circular A-133:

1. An unqualified opinion was issued on the primary government financial statements of the Natchitoches Parish Police Jury as of and for the year ended December 31, 1997.
2. A reportable condition in internal control was disclosed by the audit of the financial statements and the condition was considered a material weakness.
3. The audit did not disclose any instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following programs were major for the year ended December 31, 1997:
 - Kisatchie National Forest (CFDA #10.666)
 - Food Stamps (CFDA #10.551)
 - Head Start (CFDA #93.600)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury did not qualify as a low-risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The following finding relates to the financial statements and is required to be reported in accordance with *Government Auditing Standards*:

1. In our tests of capital expenditures, we noted that several purchases of equipment had not been reflected on the general fixed assets inventory maintained by the purchasing agent. Periodic reconciliations of the inventory of general fixed assets are necessary to insure that property purchased, or disposed of, during the year is properly accounted for and tagged. We recommend that the Jury institute procedures to insure that these reconciliations are periodically prepared.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards
Year Ended December 31, 1997

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance ID Number</u>	<u>Pass-Through Grantor's ID Number</u>	<u>Total Current Year Expenditures</u>	<u>Total Amount Provided to Subrecipients</u>
DIRECT PROGRAMS:					
U. S. Department of Agriculture-					
Kisatchie National Forest	10.666	N/A		\$ 352,958	\$0
Food Stamp Program	10.551	455-00-7-00120		466,963	0
U. S. Department of Justice-					
Office of Justice Programs	16.592	96-LB-VX-3077		22,847	0
Federal Emergency Management Assoc.-					
Emergency Food & Shelter National Program	83.523	15-3656-00		19,078	0
Department of Health & Human Services-					
Retired Seniors Volunteer Program					
Program Year 3-1-96 - 2-28-97	94.002	440W088/08		20,670	0
Program Year 3-1-97 - 2-28-98	94.002	440W088/08		15,418	0
Head Start Program					
Program Year 3-1-96 - 2-28-97	93.600	06CH0386/07		273,652	0
Program Year 3-1-97 - 2-28-98	93.600	42USC9801		1,123,851	0
Head Start-Handicap Program					
Program Year 3-1-96 - 2-28-97	93.600	06CH0386107		4,613	0
Program Year 3-1-97 - 2-28-98	93.600	42USC9801		12,166	0
PASS-THROUGH PROGRAMS:					
U. S. Department of Agriculture-					
Louisiana Department of Agriculture & Forestry/Food Distribution Division-					
Commodity Distribution	10.550		EFAP37	7,991	0
Distribution Reimbursement	10.550		EFAP37	2,085	0
Louisiana Department of Social Services/Office of Family Support-					
Food Stamp Reimbursement	10.561		N/A	24,422	0

Continued next page.

Natchitoches Parish Police Jury
Supplementary Schedule of Expenditures of Federal Awards-Continued
Year Ended December 31, 1997

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Assistance ID Number	Pass-Through Grantor's ID Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
U. S. Department of Health & Human Services-					
Caddo Community Action Agency- Head Start TTA/CDA					
Program Year 2-1-96 - 1-31-97	13.614		NATPAR	\$ 2,596	0
Program Year 2-1-97 - 1-31-98	13.614		NATPAR	6,538	0
Louisiana Department of Labor/ Community Services Block Grant	13.667		97P0079	108,905	0
Louisiana Department of Social Services/Low Income Housing Energy Assistance Program	13.818		514766	146,869	0
Louisiana Department of Social Services/Weatherization Program					
Program Year 10-1-95 - 3-31-97	81.042		3709960	23,807	0
Program Year 4-1-97 - 3-31-00	81.042		515931	47,540	0
Louisiana Department of Health & Hospitals/Medicaid Reimbursement	93.777		525018	4,326	0
Federal Emergency Management Agency-					
Louisiana Department of Military Affairs/Civil Defense Allotment	83.503		N/A	10,243	0
U. S. Department of Transportation & Development-					
Louisiana Department of Transportation & Development/Federal Transit Admin. Section 5311 Assistance					
Program Year 7-1-96 - 6-30-97	20.509		741-35-0103	21,514	20,714
Program Year 7-1-97 - 6-30-98	20.509		741-35-0104	98,187	93,387
U. S. Department of Education-					
Louisiana Department of Education- Family Day Care Program					
Program Year 10-1-96 - 9-30-97	10.558		FDCH97	121,056	0
Program Year 10-1-97 - 9-30-98	10.558		FDCH98	32,316	0
Child Care Food Program-					
Program Year 10-1-96 - 9-30-97	10.550		93-302	90,910	0
Program Year 10-1-97 - 9-30-98	10.550		93-302	45,568	0
U. S. Department of Housing & Urban Development-					
Louisiana Division of Administration/ Community Development Block Grant	14.228		101-6006	256,037	0
Totals				\$3,363,126	\$114,101

Johnson, Thomas & Cunningham

Certified Public Accountants

RECEIVED
LEGISLATIVE AUDITOR

98 JUN 26 AM 11:05

C.P.A. Professional Corporation (1962-1995)

*381 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447*

*Most ...
P.A. Professional Corporation
Roger M. Cunningham, C.P.A. Professional Corporation*

To the Jury Members of the
Natchitoches Parish Police Jury

We have audited the primary government financial statements of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 22, 1998. As part of that audit, we have the following comments that were not of a material nature that would cause them to be included in our report.

1. Louisiana Statutes require that the Jury amend its operating budget whenever fund balance has been budgeted, and an unfavorable variance of 5% or more has occurred. For 1997, the Sales Tax Fund, Criminal Court Fund, and General Fund each met this requirement without the proper amendment being made. We recommend that future budgets be more closely monitored to insure that required amendments are made.
2. The Jury's Personnel Policy and Procedures Manual contains a provision allowing the Jury to grant advance sick leave to employees. This provision appears to be a violation of Article 7, Section 14 of the Louisiana Constitution. We wrote the District Attorney on May 26, 1998, to inquire if he was of the opinion that this provision was a violation, but have not received a response as of this date. We recommend that the Jury obtain legal counsel as to whether or not this provision should remain Policy Jury policy.

We appreciate the courtesies extended to us during this audit examination by Jury Personnel.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

June 22, 1998
Natchitoches, Louisiana



POLICE JURY OF NATCHITOCHE PARISH

P.O. BOX 799 • NATCHITOCHE, LOUISIANA 71458-0799 • (318) 352-2714 • FAX (318) 357-2208

JOE MITCHELL, JR.
PRESIDENT

KEN W. AARON
VICE-PRESIDENT

RANDY M. LUCKY
PARISH ADMINISTRATOR

WILLIAM T. O'DONNELL
PARISH TREASURER

June 22, 1998

MEMBERS:

DISTRICT 1
KEN W. AARON

DISTRICT 2
CHRIS PAIGE

DISTRICT 3
JAMES W. SCARBOROUGH

DISTRICT 4
ED BREEDLOVE

DISTRICT 5
NORA LISTACH, JR.

DISTRICT 6
GEORGE CELLES, IV

DISTRICT 7
JAMES C. MARTIN

DISTRICT 8
TOM COLLIER, JR.

DISTRICT 9
JOE MITCHELL, JR.

DISTRICT 10
JOHN SALTER

DISTRICT 11
J.C. LACAZE

CORRECTIVE ACTION PLAN

Each month the Treasurer will provide the Purchasing Agent with the monthly General Ledger and assist in ensuring that all fixed assets are properly recorded. We will perform a year-to-date (January, 1998 - May, 1998) review during July, 1998 and begin the monthly review starting the month of July, 1998.


W. T. O'Donnell,
Parish Treasurer