

Natchitoches Parish Police Jury  
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 1999

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit 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, 1999.
2. The audit did not disclose any material weaknesses or reportable conditions in internal control.
3. The audit disclosed an instance of noncompliance that is 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, 1999:
  - Child Care Food Program (CFDA #10.550)
  - Head Start (CFDA #93.600)
  - Summer Enrichment Program (CFDA #93.575)
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*:

Compliance-

99-1 Budget Amendments

Condition-Louisiana Statutes require the Police Jury to amend its operating budget when the fund balance is budgeted and there is a 5% unfavorable variance. For the year ended December 31, 1999, the General Fund experienced this condition and the budget was not amended accordingly.

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Schedule of Findings and Questioned Costs-Continued  
Year Ended December 31, 1999

**Recommendation-**We recommend that the Jury closely monitor the monthly financial statements of each fund, and amend its budget as needed.

**Management Response-**Management of the Police Jury concurs with the finding. The condition arises due to large unexpected expenditures that arise late in the year, particularly in December. Budgets and variances will be monitored closely this year and the Police Jury will amend future budgets as needed.

Natchitoches Parish Police Jury  
Schedule of Prior Year Audit Findings  
Year Ended December 31, 1999

Compliance Findings

98-1 Need to Amend Budgets

Condition-For the year ended December 31, 1998, the Jury had not amended those budgets which were required to be amended by the Local Government Budget Act.

Current Status-This condition also existed at December 31, 1999, and is reported as finding 99-1.

Internal Control Findings

98-2 General Fixed Assets

Condition-For the year ended December 31, 1998, the Jury's general fixed asset inventory was not being completely maintained.

Current Status-This condition was corrected during the year ended December 31, 1999.