

Natchitoches Parish Police Jury
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2000

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, 2000.
2. The audit disclosed one reportable condition in internal control and the condition was a material weakness.
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 program was major for the year ended December 31, 2000:

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 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-

00-1 Allowable Investments

Condition-Louisiana Statutes outline the various allowable places that the jury may deposit excess funds. During the year ended December 31, 2000, an investment in U.S. Treasury bills matured, and the funds were deposited into the money market account of a local broker. At December 31, 2000, these funds were still being held in this money market account, which is not an allowable investment under Louisiana Statutes.

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Recommendation-This condition was an oversight, and was corrected prior to the date of this report. No recommendation is being made.

Internal Control-

00-1 General Fixed Assets

Condition-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 Police Jury. 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.

Recommendation-The Police Jury should monitor its system for maintaining the fixed assets inventory to insure that all additions and deletions are properly accounted for.

Management Response-Management concurs with this finding and will take steps to more closely monitor this situation in the current year.

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Schedule of Prior Year Audit Findings
Year Ended December 31, 2000

Compliance Findings

99-1 Need to Amend Budgets

Condition-For the year ended December 31, 2000, the Jury had not amended those budgets which were required to be amended by the Local Government Budget Act.

Current Status-This condition was corrected during the current year.