

Natchitoches Parish Police Jury  
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2002

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, 2002.
2. The audit disclosed no 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, 2002:
  - Head Start (CFDA #93.600)
  - Low Income Housing Energy Assistance Program (CFDA #93.568)
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-

02-1 Allowable Investments

Condition-Louisiana Statutes outline the various allowable places that the jury may deposit excess funds. During the year ended December 31, 2002, 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, 2002, these funds were still being held in this money market account, which is not an allowable investment under Louisiana Statutes.

Natchitoches Parish Police Jury  
Natchitoches, Louisiana

Schedule of Findings and Questioned Costs-Continued  
Year Ended December 31, 2002

Recommendation-Management should institute procedures to ensure that the Jury's investments are deposited in allowable securities.

Management Response-The Treasurer will monitor the Jury's investments monthly to ensure that they are in proper securities.



# POLICE JURY OF NATCHITOCHE PARISH

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CHARLES HUGGINS  
PRESIDENT  
GALE POTTS-ROQUE  
VICE-PRESIDENT

June 26, 2003

CATHERINE HAMILTON  
PARISH ADMINISTRATOR  
WENDY DAVIS  
PARISH TREASURER

Legislative Auditors  
State of Louisiana  
1600 North Third Street  
Baton Rouge, Louisiana 70804

Re: Management Response

MEMBERS:

DISTRICT 1

WOODROW COX

DISTRICT 2

CHRIS PAIGE

DISTRICT 3

J.D. GARRETT

DISTRICT 4

JOE ALLEN

DISTRICT 5

WILLIAM HYMES

DISTRICT 6

CHARLES HUGGINS

DISTRICT 7

CALVIN HAY

DISTRICT 8

TOM COLLIER, JR.

DISTRICT 9

JOE MITCHELL, JR.

DISTRICT 10

JOHN SALTER

DISTRICT 11

GALE POTTS-ROQUE

Dear Sirs:

In response to our audit finding concerning investments for the year ended December 31, 2002, we have instituted a new procedure. The Treasurer will monitor the Jury's investments monthly to ensure that they are in proper securities.

Sincerely,

Catherine Hamilton,  
Parish Administrator

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Natchitoches Parish Police Jury  
Schedule of Prior Year Audit Findings  
Year Ended December 31, 2002

Compliance Findings

01-1 Allowable Investments

Condition-At December 31, 2001, the Jury had excess funds deposited in the money market account of a brokerage house, which is not allowable under Louisiana Statutes.

Current Status-This condition also existed at December 31, 2002, and is being reported as finding number 02-1.

01-2 Reconciliation of General Ledgers of Office of Community Services

Condition-At December 31, 2002, the various general ledgers for the Office of Community Services were not being reconciled on a monthly basis. This condition was causing reports to be filed with grantor agencies that could not be reconciled to the books of account. During the year ended December 31, 2002, this condition improved, but was not completely corrected. Management will continue to monitor the situation.