

Natchitoches Parish Police Jury
Schedule of Findings and Questioned Costs
Year Ended December 31, 2007

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, 2007.
2. The audit disclosed one reportable condition in internal control.
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 any reportable condition in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose any 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, 2007:
 - o Head Start (CFDA #93.600)
 - o Kisatchie National Forest (CFDA #10.666)
 - o Community Development Block Grant Program (CFDA #14.228)
 - o Federal Emergency Management Association (CFDA #97.036)
 - o Louisiana Community Development Block Grant (CFDA #14.219)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Natchitoches Parish Police Jury qualifies 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*.

Internal Control-

07-01 – Control over Financial Reporting

Finding – OCS funds general ledgers are not being reconciled to cash receipts monthly or to the reports sent for request of funds.

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Effect -- Some programs, such as weatherization, incur deficits which can only be funded by the Jury's general fund.

Recommendation -- OCS funds general ledgers should be reconciled to cash receipts and to the reports sent for request of funds, on a monthly basis.

Response -- Management and financial staff of the Natchitoches Parish Police Jury Office of Community Services has instituted additional procedures to review and reconcile the general ledgers to cash receipts on a monthly basis.