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WINN PARISH POLICE JURY
WINN PARISH HOUSING AUTHORITY
Winnfield, Louisiana

Agreed Upon Procedures on Selected Transactions
With Accountant's Report
From January 1995 through December 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 12 2000

Herble W. Way
Certified Public Accountant

WINN PARISH POLICE JURY
WINN PARISH HOUSING AUTHORITY
Winnfield, Louisiana

Agreed Upon Procedures on Selected Transactions
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HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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Independent Accountant's Report

HONORABLE TERRY R. REEVES, DISTRICT ATTORNEY
EIGHTH JUDICIAL DISTRICT
Post Office Drawer 1374
Winnfield, Louisiana 71483

I have performed the procedures described in the attached exhibit, which were agreed to by you, solely to assist you in evaluating the propriety of the selected transactions relating to the Winn Parish Housing Authority for the period from January 1995 through December 1998. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District Attorney for the Eighth Judicial District. Consequently, I make no representation regarding the sufficiency of the procedures described in the accompanying exhibit either for the purpose for which this report has been prepared or for any other purpose.

My procedures are described in the attached exhibit.

I was not engaged to express an opinion on the specified elements, accounts, or items. Accordingly, I do not express any opinion on the Winn Parish Housing Authority, a special revenue fund of the Winn Parish Police Jury. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the District Attorney for the Eighth Judicial District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Herbie W. Way

Herbie W. Way
Certified Public Accountant
Alexandria, Louisiana
June 18, 1999

WINN PARISH HOUSING AUTHORITY
Test of Selected Transactions
From January 1995 Through December 1998

At your request, I have reviewed the following expenditures of the Winn Parish Housing Authority:

1. Check No. 13637 dated 1/1/95 in the amount of \$2,081.82, comprised the following expenditures:
 - a. \$1,994.81 - on-going administrative fee as approved by the federal grantor (HUD) in the annual contributions contract;
 - b. \$39.53 - meal;
 - c. \$7.40 - office supplies, including coffee, sugar, and a pack of cigarettes;
 - d. 40.08 - office supplies, including pre-recorded music.

Above items were discussed with the director of the housing authority, with the following results:

- | | |
|--------|--|
| Item a | compensation paid to the director of the housing authority in accordance with the grant agreement; |
| Item b | meal purchased by the executive director during visit by HUD personnel; |
| Item c | error in reimbursing director for allowable expenditures. The cost of the pack of cigarettes (\$1.78); |
| Item d | extension cords, and timers purchased as office supplies, pre-recorded music purchased to entertain the children of participants in the housing program. |

Summary Conclusion

The transaction results in questioned costs of \$1.78 for the pack of cigarettes and \$10.88 for the pre-recorded music.

2. Check No. 14162 dated 7/15/95 in the amount of \$99.18 and Check No. 14772 dated 4/1/96 in the amount of \$57.00, were expenditures for flowers.

The above item was discussed with the director of the housing authority who stated that the flowers were sent in sympathy on the death of landlords to whom the authority is paying rent subsidies for participants under the grant program.

Summary Conclusion

The transaction results in questioned costs of \$156.18 for the flowers purchased.

WINN PARISH HOUSING AUTHORITY
Test of Selected Transactions
From January 1995 Through December 1998
(Continued)

3. Check No. 13779 dated 2/1/95 in the amount of \$616.41 was an expenditure for a camcorder, bag, and video tapes.

The above item was discussed with the director of the housing authority who stated that the items were used by the housing authority to document the condition of the rental units upon initial occupancy by a participant and condition of rental unit upon being vacated by the participant. Tapes are used as documentation to settle disputes with landlords on the claims of damages.

Summary Conclusion

The transaction results in no questioned costs.

4. Check No. 14156 dated 7/1/95 in the amount of \$27.85 was an expenditure for vacuum cleaner bags, spray and a screwdriver set.

The above items were discussed with the director of the housing authority who stated that the items are used to maintain the office space used by the authority.

Summary Conclusion

The transaction results in no questioned costs. The vacuum cleaner was stored on the premises and the items purchased were used in maintaining the vacuum cleaner.

5. Check No. 14525 dated 12/1/95 in the amount of \$91.23 was an expenditure for office supplies in the amount of \$28.58 and christmas decorations in the amount of \$62.65.

The above item was discussed with the director of the housing authority who stated that the christmas decorations were purchased for the benefit of the children of participants of the program.

Summary Conclusion

The transaction results in questioned costs of \$62.65 for the christmas decorations purchased.

6. Check No. 14887 dated 6/1/96 in the amount of 911.56 was comprised of the following expenditures:
 - a. \$881.56 for three air conditioners to be installed in the windows of the office space used by the housing authority;
 - b. \$3.56 for paper towels to be used in the rest room facilities;
 - c. \$29.91 for three extension cords to be used in conjunction with the air conditioners.

WINN PARISH HOUSING AUTHORITY
Test of Selected Transactions
From January 1995 Through December 1998
(Continued)

The above items were discussed with the director of the housing authority with the following results:

Item a - air conditioner units were needed to supplement the existing heating & cooling system in the building.

Item b - supplies for rest room facilities;

Item c - extension cords necessary to reach existing electrical service.

Summary Conclusion

The transaction results in no questioned costs. I visually observed that there are three air conditioners in the windows of the offices used by the housing authority.

7. Check No. 15293 dated 12/15/96 in the amount of \$42.96 for the purchase of a quartz heater.

The above item was discussed with the director of the housing authority who stated that the heater was necessary to supplement the existing heating & cooling system.

Summary Conclusion

The transaction results in no questioned costs. I visually observed that existence of the quartz heater. It is being stored in the office space used by the housing authority.

8. Check No. 16334 dated 3/1/98 in the amount of \$439.03 for travel expenses incurred by the director of the housing authority in attending a training seminar, is comprised of the following:

Item a - \$108.65 - motel room \$48.60 a night for two nights plus tax and local phone charge;

Item b - \$165.93 - meals, including the purchasing of meals for other individuals and alcoholic beverages (\$2.00 for a beer);

Item c - \$164.43 - travel to seminar - destination, purpose of the trip, miles travelled and per-mile reimbursement rate not documented on the reimbursement request.

The above items were discussed with the director of the housing authority with the following results:

Item a - lodging, no follow-up required;

Item b - meals - the director of the housing authority stated that the same individuals dined together during the seminar and that the check was paid by a different individual each night. He further stated that he was not aware that alcoholic beverages (when consumed with a meal) were not a permitted expenditure of grant funds.

WINN PARISH HOUSING AUTHORITY
 Test of Selected Transactions
 From January 1995 Through December 1998
 (Continued)

Item c - mileage - the director of the housing authority stated that he was not aware of the documentation requirement.

Summary Conclusions

The transaction results in questioned costs of \$165.93 for the meals.

GENERAL CONCLUSIONS

The results of the procedures performed relating to the expenditure of Federal grant funds, through the Winn Parish Housing Authority, disclosed the following questioned costs over a four year period.

<u>Description of Expenditure</u>	<u>Questioned Costs</u>
For the Year Ended December 31, 1995:	
Item 1b - meals	\$39.53
Item 1c - cigarettes	1.78
Item 1d - pre-recorded music	10.88
Item 2 - flowers	156.18
Item 5 - christmas decorations	<u>62.65</u>
Total questioned costs for 1995	<u>271.02</u>
For the Year Ended December 31, 1998:	
Item 8b - alcoholic beverage & meals	<u>165.93</u>
Total questioned costs	<u><u>\$436.95</u></u>