

**CHARMAINE PHILIPS PLATENBURG**  
*Certified Public Accountant*

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*Financial Statements*

*Of*

*Assessor, First Municipal District  
Parish of Orleans*

*For the Twelve Months Ended December 31, 1999*

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 10-18-01

*See Accompanying Accountant's Compilation Report and Notes.*

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**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

**September 25, 2000**

Office of Legislative Auditor  
Attention: Ms. JoAnn Sanders  
1600 North Third  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

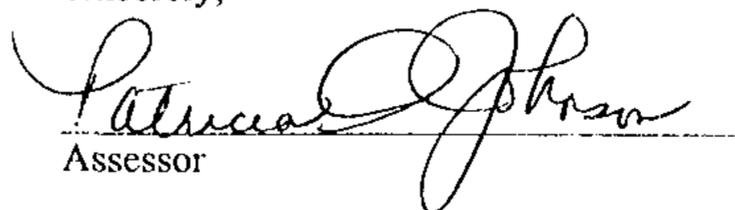
Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Assessor, First Municipal District, Parish of Orleans as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the assessor. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Louisiana Revised Statutes 42:283-286 require the assessor to file annual financial reports with the Honorable Dale N. Atkins, Clerk of Civil District Court. The Assessor, First Municipal District, Parish of Orleans has complied with these reporting requirements. These financial reports were submitted to the Honorable Dale N. Atkins, Clerk of Civil District Court and included expenditures made by the assessor's office for the year ended December 31, 1999, were classified under the following headings: (1) personal services and related benefits; (2) travel; (3) operating expenses; and (4) materials and supplies.

In addition to the above, the names of all employees, including their salary or compensation paid during the fiscal year was reported to the Honorable Dale N. Atkins, Clerk of Civil District Court.

Sincerely,

  
Assessor

Enclosure

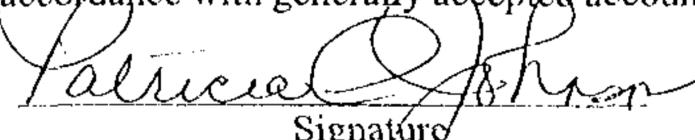
ASSESSOR, FIRST MUNICIPAL DISTRICT, PARISH OF ORLEANS  
New Orleans, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 1999

Required by Louisiana Revised Statute 24:514  
to be filed with the Legislative Auditor  
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Patricia Johnson, Parish Assessor, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Assessor, First Municipal District, Parish of Orleans as of December 31, 1999, and the results of operations for the year then ended, in accordance with generally accepted accounting principles.

  
Signature

Sworn to and subscribed before me, this 26<sup>th</sup> day of September, 2000

  
NOTARY PUBLIC

Assessor

Address

Telephone No.

PATRICIA A. JOHNSON  
1300 PERDIDO #4E01  
NEW ORLEANS, LA 70112  
(504) 565-7052

**CHARMAINE PHILIPS PLATENBURG**  
*Certified Public Accountant*

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**To the Assessor  
First Municipal District, Parish of Orleans  
New Orleans, LA**

We have compiled the accompanying balance sheet of the Assessor, First Municipal District, Parish of Orleans as of December 31, 1999 and the related statements of revenues, expenditures and changes in fund balance and revenues, expenditures and changes in fund balance - budget and actual for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Charmaine Philips-Platenburg, CPA*

Charmaine Philips-Platenburg, CPA  
September 25, 2000

**Assessor, First Municipal District, Parish of Orleans**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**As of December 31, 1999**

	<u>General Fund Type</u>	<u>Account Group</u>	<u>Total</u>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 123,129	\$ -	\$ 123,129
Fixed Assets	-	22,776	22,776
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 123,129</u>	<u>\$ 22,776</u>	<u>\$ 145,905</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 93,575	\$ -	\$ 93,575
Payroll Taxes Payable	3,223	-	3,223
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	96,798	-	96,798
 <b>FUND EQUITY</b>			
Investments in General Fixed Assets	-	22,776	22,776
Fund Balance - Undesignated	26,331	-	26,331
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Equity	<u>26,331</u>	<u>22,776</u>	<u>49,107</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Equity	<u>\$ 123,129</u>	<u>\$ 22,776</u>	<u>\$ 145,905</u>

**Assessor, First Municipal District, Parish of Orleans**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended December 31, 1999**

	<u>General Fund Type</u>	<u>Account Group</u>	<u>Total</u>
<b>Revenues:</b>			
Allotment	\$ 134,051	\$ -	\$ 134,051
Document Transfer Fees	34,300	-	34,300
Revenue Sharing	9,457	-	9,457
Other Income	3,711	-	3,711
	<hr/>	<hr/>	<hr/>
Total Revenues	181,519	-	181,519
<b>Expenditures:</b>			
Personal Services and Related Benefits	131,175	-	131,175
Travel	7,560	-	7,560
Operating Expenses	39,327	-	39,327
Materials and Supplies	6,618	-	6,618
	<hr/>	<hr/>	<hr/>
Total Expenditures	184,680	-	184,680
Deficiency of Revenues under Expenses	(3,161)	-	(3,161)
Fund Balance, Beginning Balance	<hr/>	<hr/>	<hr/>
	29,492	22,776	52,268
Fund Balance, Ending Balance	<hr/>	<hr/>	<hr/>
	\$ 26,331	\$ 22,776	\$ 49,107

**Assessor, First Municipal District, Parish of Orleans**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Allotment	\$ 134,943	\$ 134,051	\$ (892)
Document Transfer Fees	36,000	34,300	(1,700)
Revenue Sharing	9,500	9,457	(43)
Other Income	-	3,711	3,711
	<u>180,443</u>	<u>181,519</u>	<u>1,076</u>
<b>Expenditures:</b>			
Personal Services and Related Benefits	124,900	131,175	(6,275)
Travel	8,000	7,560	440
Operating Expenses	38,000	39,327	(1,327)
Materials and Supplies	6,400	6,618	(218)
	<u>177,300</u>	<u>184,680</u>	<u>(7,380)</u>
Excess (Deficiency) of Revenues over Expenses	<u>\$ 3,143</u>	<u>\$ (3,161)</u>	<u>\$ (6,304)</u>

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the entity's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

**1. Reporting Entity**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, there shall be seven assessors in New Orleans, who shall compose the Board of Assessors for Orleans Parish. One shall be elected from each municipal district of New Orleans, and each shall be a resident of the district from which they are elected. The assessor shall be elected at the time as the municipal officers of New Orleans, for terms of four years each. In the event a vacancy occurs in any one of the seven assessors' office, the Board of Assessors shall appoint an interim assessor for the unexpired term.

The assessor assesses all real and moveable property in their municipal district subject to ad valorem taxation. The assessor is authorized to appoint as many deputies as may be necessary for taxpayers in their district. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniarily responsible for the actions of the deputies.

For financial reporting purposes, the assessor includes all funds, account groups, activities, et cetera, that are controlled by the assessor as an independently elected parish official. The activities of other independently elected parish officials and municipal level government are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish assessors.

At December 31, 1999, the assessment roles of the Assessor, First Municipal District, Parish of Orleans consisted of real property assessments totaling \$269,216,725 and personal property assessments totaling \$181,857,826.

**2. Basis of Presentation**

The accompanying financial statements of the Assessor, First Municipal District, Parish of Orleans, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**3. Fund Accounting**

The accounts of the Assessor, First Municipal District, Parish of Orleans, are organized on the basis of a fund and an account group, to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available resources. The fund presented in the financial statements is described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal operating fund of the Assessor, First Municipal District, Parish of Orleans, and accounts for all financial resources. Revenues are accounted for in this individual fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1907-1908 is accounted for in the fund. General operating expenditures are paid from this fund.

**4. Fixed Assets**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on its balance sheets.

Equipment used in government fund type operations is accounted for in the General Fixed Assets Account Group, rather than in a governmental fund. These assets are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**5. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**5. Basis of Accounting (continued)**

changes in fund balance of the General Fund presents increases and decreases in fund balance.

**6. Budget and Budgetary Accounting**

The Board of Assessors, Parish of Orleans, legally adopts an annual budget, which authorizes the annual appropriation of the Assessor's office. The budgetary practices include public notice, participation and inspection. Additionally, the Board of Assessors' budget authorizes supplementary appropriations during the year to the Assessor, First Municipal District, Parish of Orleans. Since the Board of Assessors legally adopts a budget, the Assessor, First Municipal District, Parish of Orleans, is not required to follow the legal budgetary practices of public notice, participation and inspections. When a budget is not adopted, generally accepted accounting principles does not require the presentation of the statement of revenues, expenditures and changes in the fund balances -- budget and actual -- all governmental fund types, consequently this statement is not presented with the basic financial statements.

**7. Assessor's Salary and Personal Allowances**

The salary of each Assessor in the Parish of Orleans is paid by the Board of Assessors, Parish of Orleans, and therefore is not included in the accompanying financial statements. In addition to their annual salary, Assessor, First Municipal District, Parish of Orleans, is granted ten percent (10%) of their annual compensation as a personal expenditure allowance provided that the tax receipts of the respective tax recipient bodies shall not be reduced. The amount of personal expenditures incurred by the Assessor, First Municipal District, Parish of Orleans, is included in the accompanying General Purpose Financial Statements.

**8. Vacation and Sick Leave**

The employees of the Assessor, First Municipal District, Parish of Orleans, earn ten (10) vacation days upon completion of one (1) full year of employment. Upon five (5) full years of employment and up to fifteen (15) full years of employment, employees earn fifteen (15) vacation days. Employees with more than fifteen (15) full years of employment earn twenty

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**8. Vacation and Sick Leave (continued)**

(20) vacation days. Vacation leave not taken at the end of the year is not carried over to the next year; consequently, vacation leave is not accrued at the end of the year. Sick leave is earned at the rate of one-half (1/2) day for each month of employment. Sick leave may be accumulated indefinitely by the employees. Unused sick leave can be taken only in the event of illness and is not convertible to pay upon termination of employment or retirement; accordingly, no accruals are reflected in the financial statement. Vacation and sick pay expenditure are charged to operations when taken by employees of the Assessor, First Municipal District, Parish of Orleans.

**9. Cash and Cash Equivalents**

Cash and cash equivalents include cash and deposits with original maturities of 90 days or less. Under state law, the Assessor may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having their principal office in Louisiana and may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days.

**NOTE B – GENERAL FIXED ASSETS – ACCOUNT GROUP**

A summary of changes in general fixed assets follow:

	<b>Balance 01/01/99</b>	<b>Additions</b>	<b>Balance 12/31/99</b>
Furniture & Equipment	\$ 22,776	\$ 0	\$ 22,776

**NOTE C – PENSION PLAN**

All full-time employees of the Assessor, First Municipal District, Parish of Orleans, are members of the Louisiana Assessor's Retirement System. In addition to employee payroll deductions, a portion of the Board's allotment is remitted to the retirement system.

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE C – PENSION PLAN - CONTINUED**

The retirement system is a state-wide defined benefit multiple employer public retirement system. The system is administered and controlled by a separate board of trustees, with contribution rates approved by the Louisiana Legislature. Contributions of participants and the Board's allotment are pooled within the system to fund accrued benefits. The Assessor, First Municipal District, Parish of Orleans does not guarantee the benefits granted by the retirement system.

Following is a summary of the Louisiana Assessor's Retirement Fund for the most recent valuation date, which was September 30, 1999:

<u>Actuarial Value of Plan Assets</u>	<u>\$ 99,540,025</u>
<u>Unfunded Pension Benefit Obligation</u>	<u>\$ 33,878,583</u>
1) <i>Amount of the Assessor, First Municipal District, Parish of Orleans, Current Year Covered Payroll</i>	<u>\$ 95,417</u>
<i>Amount of the Assessor, First Municipal District, Parish of Orleans, Current Year Total Payroll</i>	<u>\$ 103,382</u>

- 2) All full time employees of the Assessor, First Municipal District, Parish of Orleans, are members of the Retirement System.

Retirement benefits are computed based on the highest thirty-six (36) consecutive or joined months of salary.

A participant may retire after twelve (12) years of creditable service and 55 years of age or older, or at age 50 with 30 years creditable service.

- 3) The Louisiana Assessor's Retirement Fund was created by the provision of Act 91 of the 1950 Legislature, as amended, up to and including Act 256 of 1986 and required the following provisions:

The Assessor, First Municipal District, Parish of Orleans, is required to contribute 5.75% of covered Payroll which shall be remitted to the Louisiana Assessor's Retirement Fund.

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE C – PENSION PLAN – CONTINUED**

4)	Employee actual contributions	\$ <u>6,678</u>
	Employer actual contributions	\$ <u>4,773</u>
	Total Contributions	\$ <u>11,451</u>

The contributions are 12.0% of the total covered payroll.

5) The assumptions used for valuation were the same as those utilized for the prior year except for a restricting of the method used to calculate the assumed maximum benefit payable by the system and a change in the assumed rate of retirement.

6) The Louisiana Assessor’s Retirement System, a cost-sharing **multiple-employer plan, does not conduct separate** measurements of assets and pension benefit obligations for individual employers. Also, membership data is not available by individual employer. The amount shown below as the “pension benefit obligation” is a standardized disclosure measure of the present value of pension benefits for the state-wide plan:

Active Members	\$ 124,503,429
Retirees, beneficiaries and terminated employees	<u>52,201,966</u>
Total pension benefit obligation	\$ <u>176,705,395</u>
Total net assets available for benefits	\$ <u>101,426,239</u>

7) The historical trend information shall be included in the separately issued Louisiana Assessor’s Retirement fund annual report.

**ASSESSOR  
FIRST MUNICIPAL DISTRICT  
PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

**NOTE D -- COMMITMENTS AND CONTINGENCIES**

The Assessor, First Municipal District, Parish of Orleans, leases an automobile. The lease is considered for accounting purposes to be a non-cancelable operating lease. Rental expenses for the year ended December 31, 1999 totaled \$5,274.

As of December 31, 1999, future minimum rental commitments under the lease are as follows:

**Lease Commitment**

<u>Year Ending December 31</u>	<u>Amount</u>
2000	\$ 5,675
2001	<u>1,891</u>
	<u>\$ 7,566</u>

**NOTE E - YEAR 2000 – COMPUTER SYSTEMS**

The Year 2000 issue related to limitations in computer systems and applications that may prevent proper recognition of the Year 2000. The potential effect of the Year 2000 issue on the Assessor, First Municipal District, Parish of Orleans will not be fully determinable until the Year 2000 and thereafter. If Year 2000 modifications are not properly completed either by the Assessor, First Municipal District, Parish of Orleans or entities with which the Assessor, First Municipal District, Parish of Orleans conducts business, the Assessor, First Municipal District, Parish of Orleans' revenues and financial condition could be adversely impacted.

**CHARMAINE PHILIPS PLATENBURG**  
*Certified Public Accountant*

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*Assessor*  
*First Municipal District*  
*Parish of Orleans*

*Independent Accountant's Report*  
*on*  
*Agreed-Upon Attestation Procedures*

*For the Year Ended*

*December 31, 1999*

*See Accompanying Accountant's Agreed-Upon Attestation Report.*

**CHARMAINE PHILIPS PLATENBURG**  
*Certified Public Accountant*

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Assessor  
First Municipal District, Parish of Orleans

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Assessor, First Municipal District, Parish of Orleans and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Assessor, First Municipal District, Parish of Orleans' compliance with certain laws and regulations during the twelve months ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

During my examination, I did not note any expenditure for materials or supplies that exceeded \$15,000, nor did I note any expenditure for public works that exceeded \$100,000.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a list of all employees paid during the period under examination.

Management provided me with the required list.

*Code of Ethics for Public Officials and Public Employees (continued)*

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

*Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. The budget was amended during the year.

6. Trace the budget adoption and amendments to the minute book.

The Board of Assessors, Parish of Orleans, legally adopts an annual budget, which authorizes the annual appropriation of the Assessor's office. The budgetary practices include public notice, participation and inspection. Additionally, the Board of Assessors' budget authorizes supplementary appropriations during the year to the Assessor. Since the Board of Assessors legally adopts a budget, the Assessor, First Municipal District, Parish of Orleans, is not required to follow the legal budgetary practices of public notice, participation and inspections.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. As a result of the comparison, it appeared that actual revenues came within 1.5% of the budgeted amounts. Actual expenditures for the year did not exceed budgeted amounts by more than 5%.

*Accounting and Reporting*

8. Randomly select six (6) disbursements made during the period under examination and:
  - a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if payments were properly coded to the correct fund and general ledger account; and

*Accounting and Reporting (continued)*

I reviewed the general ledger to ensure that the six (6) selected transactions were properly coded to the appropriate general ledger account.

- c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Assessor.

*Meetings*

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Board of Assessors normally meets on a monthly basis. Notices regarding the monthly meetings and the accompanying agendas are posted on the first floor of City Hall, City of New Orleans. It appears that the Assessor, First Municipal District, Parish of Orleans complied with requirements of LSA-RS 42:1 through 42:12 (open meetings law).

*Debt*

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I observed copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

*General*

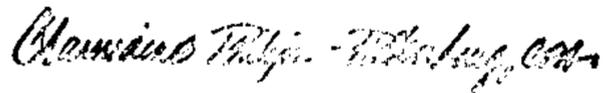
I noted that the Assessor, First Municipal District, Parish of Orleans failed to submit the attestation report within six months of the close of the fiscal year, as required by the *Louisiana Audit Guide*.

Per my observation of the Assessor, First Municipal District, Parish of Orleans' prior year audit report that was performed by John Todd, certified public accountant, dated June 10, 1999, I did not note any comments regarding any audit findings or unresolved matters.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. 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 management of the Assessor, First Municipal District, Parish of Orleans and the Legislative Auditor, State of Louisiana, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

September 25, 2000



Charmaine P. Platenburg  
Certified Public Accountant

**CHARMAINE PHILIPS-PLATENBURG**

*Certified Public Accountant*

1340 Poydras Street • Suite 2130  
New Orleans, LA 70112

**LOUISIANA ATTESTATION QUESTIONNAIRE**

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

July 17, 2000

Charmaine P. Platenburg, CPA  
1340 Poydras Street, Suite 2130  
New Orleans, LA 70112

In connection with your compilation of our financial statements as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of JUNE 29, 2000

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.  
Yes [] No [  ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes [] No [  ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.  
Yes [] No [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

*Patricia Johnson* \_\_\_\_\_  
President \_\_\_\_\_ *9/26/2000* Date



**PATRICIA A. JOHNSON, CLA**

**ASSESSOR**

1ST MUNICIPAL DISTRICT, PARISH OF ORLEANS  
4E01 CITY HALL — CIVIC CENTER — 1300 PERDIDO STREET

**NEW ORLEANS, LOUISIANA 70112**

MEMBER  
International Association of  
Assessing Officers

La. Assessors Association

Telephone 565-7052  
FAX 565-7182

**"Corrective Action Plan"  
For the Year Ended December 31, 1999**

<u>Ref. No.</u>	<u>Description of Finding</u>
General	Failure to complete and submit the attestation report within six months of the close of the fiscal year, as required by the <i>Louisiana Audit Guide</i> .

<u>Ref. No.</u>	<u>Corrective Action Plan</u>
General	The Honorable Patricia Johnson (the Assessor) will engage a certified public accountant to perform an attestation on the Assessor, First Municipal District, Parish of Orleans by February 16, 2001 for the year ending December 31, 2000. This should give the certified public accountant sufficient time to complete the attestation by the required deadline.