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WILSON VOLUNTEER FIRE DEPARTMENT, INC.

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 NOV 22 1998

Erickson, Krentel, Canton & LaPorte, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

4237 Canal Street

New Orleans, Louisiana 70119-5696

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Erickson, Krentel, Canton & LaPorte, L.L.P.

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Samuel J. Cannon (Retired) 1998
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INDEPENDENT AUDITORS' REPORT

Millions Volunteer Fire Department, Inc.
P.O. Box 340
Millions, Louisiana 70066

We have audited the accompanying general purpose financial statements of the Millions Volunteer Fire Department, Inc. as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Millions Volunteer Fire Department, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Guide and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Millions Volunteer Fire Department, Inc. as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 17, 1998 on our consideration of the Millions Volunteer Fire Department, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

June 17, 1998

Erickson, Krentel, Canton & LaPorte
Certified Public Accountants

KILLONA MOUNTAIN FIRE DEPARTMENT, INC.
CONDENSED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT CATEGORIES
DECEMBER 31, 2022

ASSETS AND PROVISIONS

	GOVERNMENTAL		ACCOUNT		TOTALS			
	Fund Type		Group		(Parentheses Only)			
	General	Fund	General	Fund Assets	2021	2022		
Cash	\$	328,404	\$	-	\$	328,404	\$	328,388
Due from Parish (Note 2)		0,000		-		0,000		0,000
Prepaid expenses		8,227		-		8,227		4,827
Fire Protection vehicles		-		278,564		278,564		278,564
Equipment		-		194,000		194,000		173,500
Buildings		-		154,000		154,000		154,000
Land		-		13,523		13,523		13,523
Total assets and provisions	\$	336,631	\$	640,087	\$	976,612	\$	854,398

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$	0,000	\$	-	\$	0,000	\$	1,000
Total liabilities	\$	0,000	\$	-	\$	0,000	\$	1,000

FUND EQUITY

Fund asset investment		-		640,087		640,087		623,991
Fund balance - reserved for prepaid expenses		8,227		-		8,227		4,827
Fund balance - unrestricted, undesignated		328,404		-		328,404		325,570
Total fund equity	\$	336,631	\$	640,087	\$	976,612	\$	954,388
Total liabilities and fund equity	\$	336,631	\$	640,087	\$	976,612	\$	954,388

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

WILSON WOODMEN FIRE DEPARTMENT, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	1986
REVENUES:		
Sales tax - 1/8 cent	\$ 43,072	\$ 40,288
Operations and capital improvements millage	110,288	40,350
Interest income	13,289	8,172
Other revenues	848	858
Total revenues	167,497	129,668
EXPENSES:		
Utilities:		
Electricity, gas and water	6,573	6,855
Telephone	3,434	3,379
Equipment:		
Maintenance	7,041	4,651
Fuel	3,254	3,488
Insurance:		
Buildings	8,725	5,843
Maintenance	5,888	3,483
Insurance		
Fire fighting expenditures:		
Fire fighting supplies	7,386	8,888
Training	258	1,645
Miscellaneous:		
Personnel insurance	2,585	1,781
Accounting and auditing	2,000	2,450
Dues and subscriptions	75	75
Golfing expenses	3,184	868
Meetings and other	2,764	2,658
Resident group activity		
Equipment purchases	14,873	21,455
Total expenditures	88,711	78,288
EXCESS REVENUES OVER EXPENDITURES	78,786	51,380
EXISTING FUND BALANCE, JANUARY 1	224,488	173,828
EXCESS FUND BALANCE, DECEMBER 31	303,274	225,208

See accompanying NOTES TO GENERAL FUNDING FINANCIAL STATEMENTS

KILLDMA VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1997

13) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The KillDMA Volunteer Fire department, Inc. (Fire Department) receives funding from local and state government sources and must comply with the concomitant requirements of these funding source entities. However, the Fire Department is a "primary government" and is not included as a component unit of any other St. Charles Parish governmental "reporting entity" as defined in GAO pronouncements, since the entity is a non-profit corporation, and the board members have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Fire Department includes all activities that are controlled by it as a quasi-public non-profit corporation organized to provide fire protection to the Parish of St. Charles. The Fire Department has no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units.

Fund Accounting

The accounts of the Fire Department are organized on the basis of a fund (General Fund) and account groups, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Fire Department records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

WILLOWA VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

43) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues

Sales taxes are recorded in the month the taxes are collected by the St. Charles Parish School Board. Sales taxes become payable to the St. Charles Parish School Board on the first day of the month and become delinquent on the 30th day of the month following increase of the taxes by businesses.

A ten year ad valorem tax issue was dedicated to the operations of the Fire Department beginning in 1991. Each department is to receive one-ninth of annual collections. Taxes levied in November of each year are available for expenditures in the subsequent year.

Interest income on investments is recorded when the investments have matured and income is available.

All other revenues are recorded when received.

The majority of the Fire Department's revenues are derived from the one-eighth of one percent sales tax and the ad valorem tax for operations.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is not recognized until due.

Cash and Cash Equivalents

The Department is authorized under state law to deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, and the laws of the United States. The Department may also invest in time certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, these deposits must be secured by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent. At December 31, 1997, the carrying amount of the Department's deposits was \$128,424, and the bank balance was \$225,601, classified as follows:

KILLONA VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

III SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents (Continued)

Federally insured	\$ 197,504
Collateralized	197,017
Uninsured and uncollateralized	—
	<u>\$ 394,521</u>

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1997 are recorded as prepaid items. A portion of the general fund's fund balance equal to the prepaid items has been reserved to indicate that it is not available for appropriation.

Budgets and Budgetary Accounting

The Fire Department was not required to prepare a budget for the year ended December 31, 1997.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in governmental funds.

Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost. Donated fixed assets are recorded at estimated fair market value at the date of donation.

Long-term liabilities expected to be financed from the General Fund are accounted for in the general long-term liabilities account group.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

KILLONA VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fire Department's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(2) SALES TAXES

Effective March 1, 1990, sales tax in the amount of one-eighth of one percent is collected by the St. Charles Parish school board and administered by the Parish President. The sales tax is to be used for fire protection of the Parish of St. Charles. The funds are distributed monthly by the Parish President to the individual fire departments of the St. Charles Parish Firemen's Association, Inc. Effective September, 1994, the sales tax is distributed on the following basis:

	Monthly Funds	Percent of Remaining Funds
Bayou George Volunteer Fire Dept., Inc.	\$2,500	3.21%
Des Allemands Volunteer Fire Dept., Inc.	\$2,500	4.80%
East Side St. Charles Volunteer Fire Dept., Inc.	\$2,500	23.87%
Hahnville Volunteer Fire Dept., Inc.	\$2,500	5.52%
Killona Volunteer Fire Dept., Inc.	\$2,500	1.56%
Luling Volunteer Fire Dept., Inc.	\$2,500	23.00%
North Area Volunteer Fire Dept., Inc.	\$2,500	19.21%
Paradis Volunteer Fire Dept., Inc.	\$2,500	4.20%
St. Rose Volunteer Fire Dept., Inc.	\$2,500	17.20%

WILLOWA VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

(3) REVENUE RECEIVABLE

Revenue receivable at December 31, 1997, consists of the Fire Department's share of the 1/8th cent sales tax for the month of November 1997, collected on or before December 31, 1997, by the St. Charles Parish School Board and remitted by St. Charles Parish in January 1998.

An allowance for uncollectible receivables is not recorded by the Fire Department because it considers all receivables collectible at December 31, 1997.

(4) CHANGES IN GENERAL FIXED ASSETS

	Balance 1/1/97	Purchases 1997	Retirements 1997	Balance 12/31/97
Fire protection				
Vehicles	\$ 275,564	\$ -	\$ -	\$ 275,564
Equipment	177,924	18,076	-	196,000
Buildings	154,983	-	-	154,983
Land	15,322	-	-	15,322
	<u>\$ 623,793</u>	<u>\$ 18,076</u>	<u>\$ -</u>	<u>\$ 641,869</u>

(5) CASH

The Fire Department maintains a separate petty cash account. The petty cash account is funded through public facilities held by the Fire Department. Expenditures from this petty cash account are for expenses related to the functions. The amount in the petty cash account was not included in the financial statements and was therefore not subjected to the audit procedures of the financial statements.

(6) RISK MANAGEMENT

The Volunteer Fire Department is exposed to various risks of losses related to theft; theft of, damage to, and destruction of assets; injuries to firemen; and natural disasters. The Volunteer Fire Department carries commercial insurance in amounts sufficient to insure itself against claims resulting from any of those risks.

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Lee J. Cannon
Paul S. LaPorte
Ernest G. Moore
Ernest S. Cannon, Jr.
John M. Miller
Curtis M. Cannon

Business Certifications

Robert J. Cannon (Retired) (1998)
J. Louis Moore (Retired) (1992)
Ernest S. Cannon (Retired) (1992)

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Willona Volunteer Fire Department, Inc.
P.O. Box 140
Willona, Louisiana 70086

We have audited the general purpose financial statements of Willona Volunteer Fire Department, Inc., as of and for the year ended December 31, 1997, and have issued our report thereon dated June 17, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Willona Volunteer Fire Department, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Willona Volunteer Fire Department, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation

Millions Volunteer Fire Department, Inc.

June 13, 1988

Page 2

of the internal control over financial reporting that, in our judgment, could adversely affect Millions Volunteer Fire Department, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 1987-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of Millions Volunteer Fire Department, Inc. and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

June 17, 1988



Certified Public Accountants

MILLONA VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1991

Dollar threshold used to distinguish Type A and Type B Programs: \$ _____

Is the auditor a 'low-risk' auditor, as defined by GPP Circular A-133? Yes ___ No ___ Not Applicable ___

SECTION II FINANCIAL STATEMENT FINDINGS

1997-1 Segregation of Duties

Criteria: Safeguarding of assets requires adequate segregation of duties. No one person should have access to both physical assets and the related accounting records or to all phases of a transaction.

Condition: Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties consistent with appropriate control objectives regarding cash receipts and disbursements.

Risk: Intentional or unintentional errors could be made and not be detected.

Cause: The department is small and therefore it is not possible to maintain an adequate segregation of duties among accounting personnel. All personnel are volunteers.

Recommendation: The Board of Directors should remain involved in the day-to-day financial affairs of the Department to provide oversight and independent review functions. The bookkeeper should not be an authorized check signer and should not have access to cash receipts. Instead, someone independent of the bookkeeper should prepare a list of checks received and should make bank deposits. The list would be given to the bookkeeper for general ledger recording.

Management's Response: The Board of Directors will remain involved in the day-to-day financial affairs of the Department. We will develop procedures to strengthen our controls in these areas.

KILLONA VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

1996-1 Segregation of Duties

Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties consistent with appropriate control objectives relative to cash receipts and disbursements.

The Department is small, and it was determined not to be feasible to maintain adequate segregation of duties. This issue remains unresolved.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AGENCY**

Not Applicable

SECTION III MANAGEMENT LETTER

1996-2 Investment of Excess Cash

We recommend that the Department maintain minimum balances required for day-to-day operations in operating accounts and that excess funds should be invested on a short-term basis.

This issue has been resolved by management by investing in short-term certificates of deposit.

1996-3 Collateralization of Cash Balances

We recommend that the Department continually monitor the collateralization of their cash balances to ensure that no amount is uninsured or uncollateralized.

This issue has been resolved by the bank collateralizing excess cash in 1997. Management continually monitors this situation.

DATA COLLECTION FORM

FOR REPORTING ON ADOPTED OR STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

Copy Form 2884 (007) may be used as a substitute for this form.

Date Submitted 5.1.2000

REQUIRE: Legislative Auditor
 Also: Engagement Processing
 Fund Codes: Standard
 Status: Report, Louisiana 70004-0007

1. Fiscal Year Ending Date for this submission:

12/31/99

2. Audit Period Covered:

Annual Biennial

Other

3. Type of Report:

Single Audit All Other Single Auditors Audit
 Compliance Compliance/Structural
 Program Audit Other

4. ADOPTED ORGANIZATION

Author Name

Katrina Volunteer Plan Dept.

Street Address (Number and Street)

Mailing Address (PO box)

P.O. Box 144

City State ZIP

Author Contact

Name

Jerry Bergeron, President

Telephone

703-333-1111

Email (optional)

5. ADOPTED INFORMATION

Facilities

Ericksen, Kroustil, Guston & LaPorte, LA

Street Address (Number and Street)

Mailing Address (PO box)

City State ZIP

Author Contact

Name

Raymond E. Guston, Jr., President

Telephone

482-7777

Email (optional)

Completed Units included within the report and for which no separate report will be issued:

If there are no modifications to the entity's financial system, no reporting conditions, no reported weaknesses, no reported violations of requirements, and no unreported matter, check this box, do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable

Unmodified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion

b. Is a "going concern" substantially impaired included in the audit report? Yes No

c. Do any of the funds have deficit fund balances? Yes No

d. Is there a related party liability? Yes No

7. INTERNAL CONTROL

Do the comments on internal control include: internal weaknesses material conditions not applicable

8. COMPLIANCE

Do the comments on compliance include: Significant Insubstantial only not applicable

9. MANAGEMENT LETTER (showing approval and fee)

None Issued

10. SCHEDULE OF CURRENT YEAR RECOMMENDATIONS

1999-1 Recommendation of Status	Reviewed	Yes	No	Not Applicable
1999-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable

Do any findings address violations, stress violations or related party transactions? Yes No

Do any findings address violation of local election provisions? Yes No

11. SCHEDULE OF PRIOR YEAR RECOMMENDATIONS

1998-1 Recommendation of Status	Reviewed	Yes	No	Not Applicable
1998-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
1998-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
1998-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
1998-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable
1998-1 Reorganization of Status	Reviewed	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Not Longer Applicable

Richard Brown

FOR USE BY LEGISLATIVE AGENCY

Agency No. _____ Proj. No. _____ File No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____ Date Processed: _____

Legislative Audit Advisory Council	Are there unresolvable findings listed below?	Yes or No
State Attorney	Are there findings of criminal acts?	Yes or No
Board of Ethics	Are there findings of ethics, nepotism, or related matters?	Yes or No
State Board of Community Development	Are there any findings relating to violations of local ordinances?	Yes or No
	Does the report address going concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenues? If so, identify the report item.	Yes or No
High Profile	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date _____ Rank: B B C D

(A=No Comments, B=Management Letter Comments Only, C=Compliance/Procedural Comments, D=Control Test Audit)
 N/A: For grading purposes, absence of unresolvable findings are treated as a management letter

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Government Office	1	Engagement Manager (EMC) Copy	1
State Attorney	1	Quality Assurance	1
Legislative Auditor (High Profile)	1	_____ (Person, Government)	1
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Chief (High Profile) _____	1	Other _____	1
Press Bureau Staff (High Profile)	1	Other _____	1
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Legislative Audit Advisory Council	1	Notes/Revised _____ Copied TSM _____	