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ACADIA PARISH CONVENTION  
AND VISITORS COMMISSION

FINANCIAL REPORT

DECEMBER 31, 2003

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 06-16-04

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# BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.

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## ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners  
Acadia Parish Convention and  
Visitors Commission  
Crowley, Louisiana

We have compiled the accompanying general purpose financial statements of Acadia Parish Convention and Visitors Commission, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated February 23, 2004, on the results of our agreed upon procedures.

*BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.*

Crowley, Louisiana  
February 23, 2004

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2003

With Comparative Totals for December 31, 2002

See Accountant's Compilation Report

| ASSETS                                   | Governmental     | Account              | Totals            |                   |
|--|------------------|----------------------|-------------------|-------------------|
|  | Fund Type        | Group                | (Memorandum Only) |                   |
|  | General Fund     | General Fixed Assets | 2003              | 2002              |
| Cash                                     | \$ 38,017        | \$ -                 | \$ 38,017         | \$ 27,242         |
| Accounts receivable                      | -                | -                    | -                 | 11,076            |
| Equipment                                | -                | 4,977                | 4,977             | 4,977             |
| Land                                     | -                | 50,000               | 50,000            | 50,000            |
| Land improvements                        | -                | 42,285               | 42,285            | 42,285            |
| Buildings                                | -                | 72,316               | 72,316            | 72,316            |
| Building improvements                    | -                | 14,215               | 14,215            | -                 |
| <b>Total assets</b>                      | <b>\$ 38,017</b> | <b>\$ 183,793</b>    | <b>\$ 221,810</b> | <b>\$ 207,896</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                  |                      |                   |                   |
| <b>LIABILITIES</b>                       |                  |                      |                   |                   |
| Accrued expenses                         | \$ 838           | \$ -                 | \$ 838            | \$ 1,221          |
| <b>FUND EQUITY</b>                       |                  |                      |                   |                   |
| Investment in general fixed assets       | \$ -             | \$ 183,793           | \$ 183,793        | \$ 169,578        |
| Fund balance:                            |                  |                      |                   |                   |
| Unreserved - undesignated                | 37,179           | -                    | 37,179            | 37,097            |
| <b>Total fund equity</b>                 | <b>\$ 37,179</b> | <b>\$ 183,793</b>    | <b>\$ 220,972</b> | <b>\$ 206,675</b> |
| <b>Total liabilities and fund equity</b> | <b>\$ 38,017</b> | <b>\$ 183,793</b>    | <b>\$ 221,810</b> | <b>\$ 207,896</b> |

See Notes to Financial Statements.

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES -  
GENERAL FUND

Year Ended December 31, 2003

With Comparative Totals for Year Ended December 31, 2002

See Accountant's Compilation Report

|                                      | 2003             | 2002             |
|--------------------------------------|------------------|------------------|
| Revenues:                            |                  |                  |
| Taxes:                               |                  |                  |
| Hotel/motel tax revenue              | \$ 51,374        | \$ 52,686        |
| Intergovernmental:                   |                  |                  |
| Enterprise tax                       | 32,904           | 11,076           |
| Grant revenue                        | 3,350            | 5,000            |
| Miscellaneous                        | 4,005            | 4,683            |
| Total revenues                       | <u>\$ 91,633</u> | <u>\$ 73,445</u> |
| Expenditures:                        |                  |                  |
| Current:                             |                  |                  |
| Economic development:                |                  |                  |
| Salaries and related benefits        | \$ 26,855        | \$ 22,517        |
| Ads and promotions                   | 22,402           | 15,822           |
| Utilities                            | 2,021            | 1,539            |
| Meetings and seminars                | 797              | 686              |
| Supplies                             | 2,041            | 2,925            |
| Repairs and maintenance              | 5,978            | 4,041            |
| Telephone                            | 3,818            | 4,492            |
| Rent                                 | 1,016            | 969              |
| Memberships and subscriptions        | 970              | 605              |
| Travel                               | 467              | 593              |
| Insurance                            | 4,793            | 2,215            |
| Miscellaneous                        | 6,178            | 9,648            |
| Capital outlay                       | 14,215           | -                |
| Total expenditures                   | <u>\$ 91,551</u> | <u>\$ 66,052</u> |
| Excess of revenues over expenditures | \$ 82            | \$ 7,393         |
| Fund balance, beginning              | 37,097           | 29,704           |
| Fund balance, ending                 | <u>\$ 37,179</u> | <u>\$ 37,097</u> |

See Notes to Financial Statements.

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND

Year Ended December 31, 2003  
See Accountant's Compilation Report

|  | <u>Budget</u>     | <u>Actual</u>    | <u>Variance-<br/>Favorable<br/>(Unfavorable)</u> |
|--|-------------------|------------------|--|
| <b>Taxes:</b>  |                   |                  |  |
| Hotel/motel tax revenue                                  | \$ 51,400         | \$ 51,374        | \$ (26)  |
| <b>Intergovernmental:</b>                                |                   |                  |  |
| Enterprise tax   | 44,000            | 32,904           | (11,096)   |
| Grant revenue  | 2,500             | 3,350            | 850  |
| Miscellaneous  | 4,120             | 4,005            | (115)  |
|  | <u>102,020</u>    | <u>91,633</u>    | <u>(10,387)</u>                                  |
| <b>Total revenues</b>                                    | <b>\$ 102,020</b> | <b>\$ 91,633</b> | <b>\$ (10,387)</b>                               |
| <b>Expenditures:</b>                                     |                   |                  |  |
| <b>Current:</b>  |                   |                  |  |
| <b>Economic development:</b>                             |                   |                  |  |
| Salaries and related benefits                            | \$ 25,980         | \$ 26,855        | \$ (875)   |
| Ads and promotions                                       | 22,500            | 22,402           | 98   |
| Utilities  | 1,800             | 2,021            | (221)  |
| Meetings and seminars                                    | 500               | 797              | (297)  |
| Supplies   | 2,400             | 2,041            | 359  |
| Repairs and maintenance                                  | 5,160             | 5,978            | (818)  |
| Telephone  | 4,840             | 3,818            | 1,022  |
| Rent   | 1,056             | 1,016            | 40   |
| Memberships and subscriptions                            | 864               | 970              | (106)  |
| Travel   | 600               | 467              | 133  |
| Insurance  | 4,800             | 4,793            | 7  |
| Miscellaneous  | 6,150             | 6,178            | (28)   |
| Capital outlay   | 15,000            | 14,215           | 785  |
|  | <u>91,650</u>     | <u>91,551</u>    | <u>99</u>  |
| <b>Total expenditures</b>                                | <b>\$ 91,650</b>  | <b>\$ 91,551</b> | <b>\$ 99</b>                                     |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>\$ 10,370</b>  | <b>\$ 82</b>     | <b>\$ (10,288)</b>                               |
| <b>Fund balance, beginning</b>                           | <b>38,017</b>     | <b>37,097</b>    | <b>(920)</b>                                     |
| <b>Fund balance, ending</b>                              | <b>\$ 48,387</b>  | <b>\$ 37,179</b> | <b>\$ (11,208)</b>                               |

See Notes to Financial Statements.

## ACADIA PARISH CONVENTION AND VISITORS COMMISSION

### NOTES TO FINANCIAL STATEMENTS

See Accountant's Compilation Report

#### Note 1. Summary of Significant Accounting Policies

Acadia Parish Convention and Visitors Commission, (the "Commission") a component unit of the Acadia Parish Police Jury (the "Police Jury"), was created by the Acadia Parish Police Jury as authorized by Louisiana Revised statute 33:4574. The ordinance creating this tourist commission was dated March 14, 1989. Acadia Parish Convention and Visitors Commission is governed by a twelve-member board of commissioners, appointed by the Police Jury. The purpose of the Commission shall be to encourage the development of tourist attractions in the Acadia Parish area.

#### Basis of presentation:

The accompany financial statements of the Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Drainage District are described below:

#### Financial reporting entity:

A financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. GASB Statement No. 14, *The Financial Reporting Entity*, establishes criteria for determining which entities should be considered a component and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease, and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a voting majority of the potential component unit's governing body; their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed or provided by the potential component unit; or the existence of a financial benefit or burden. In addition, financial accountability may also exist as a result of a potential component unit being fiscally dependent on the primary government.

Because the Police Jury appoints the governing board and can influence the scope of public service, the Tourist Commission was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

general purpose financial statements present information only on the funds maintained by the Tourist Commission and do not present information on the parish police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

**Fund accounting:**

The Commission uses funds and account groups 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. The Commission uses the following fund:

**General Fund:**

The general fund is classified as a governmental fund. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies. The General Fund is the general operating fund of the Commission and accounts for all financial resources except those required to be accounted for in other funds.

**Basis of accounting:**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Commission's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures.

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and users of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue when they are measurable and their validity seems certain. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

**General fixed assets:**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. In accordance with GAAP, no depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

Account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**Revenues:**

Hotel/motel taxes and enterprise taxes are recorded in the year the taxes are collected. The 2% occupancy tax on hotels and motels is collected monthly, while the occupancy tax on campgrounds and bed and breakfasts is collected quarterly. The enterprise tax, which is received from the State, is collected quarterly.

**Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Comparative data:**

Comparative totals for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Commission's financial position and operations. However, comparative data (i.e., 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.

**Memorandum only - total columns:**

Total columns on the financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations, or cash flows in accordance with generally accepted accounting principles. Neither is such information comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Budgets and budgetary accounting:**

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

2. Due to the fact that expenditures do not exceed \$250,000, it is not necessary to have a public hearing.
3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as amended by the board of commissioners in open meetings.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than 5%.

Cash and certificates of deposit:

For reporting purposes, cash and cash equivalents include demand deposits, interest-bearing deposits, and time deposits. Under State law, the Commission may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of State banks having their principal office in the State of Louisiana, or any federally insured investment. The Commission may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

These deposits (or the resulting bank balances) must be secured by federal insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal insurance must at all times equal the amount on deposit with the federal agent. Deposits (bank balances) totaling \$40,902 at December 31, 2003, are fully secured by federal deposit insurance.

Vacation, sick leave, and pension plan:

The Commission has no pension plan, vacation leave, or sick leave policy. At December 31, 2003, there are no accumulated vacation benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Note 2. Board of Commissioners

The board members elect not to receive any compensation for attendance of meetings.

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

|                       | Balance<br>12/31/2002 | Additions        | Deletions   | Balance<br>12/31/2003 |
|-----------------------|-----------------------|------------------|-------------|-----------------------|
| Equipment             | \$ 4,977              | \$ -             | \$ -        | \$ 4,977              |
| Land                  | 50,000                | -                | -           | 50,000                |
| Land improvements     | 42,285                | -                | -           | 42,285                |
| Buildings             | 72,316                | -                | -           | 72,316                |
| Building improvements | -                     | 14,215           | -           | 14,215                |
| Totals                | <u>\$ 169,578</u>     | <u>\$ 14,215</u> | <u>\$ -</u> | <u>\$ 183,793</u>     |



## BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

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Members of American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

\* A Professional Accounting Corporation.

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners  
Acadia Parish Convention and  
Visitors Commission  
Crowley, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Acadia Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Parish Convention and Visitors Commission's compliance with certain laws and regulations during the year ended December 31, 2003, 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, we 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 materials 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).

There were no expenditures made for materials and supplies exceeding \$15,000, nor were there any expenditure made for public works exceeding \$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 us with the required list including the noted information.

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

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

The Board of Commissioners  
Acadia Parish Convention and  
Visitors Commission  
Crowley, Louisiana

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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### ***Budgeting***

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

Management provided us with a copy of the original budget and all amendments.

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

We traced the adoption of the budget for fiscal year 2003 to the minutes of a meeting held on August 15, 2002. We traced the adoptions of the amendments to the budget to the minutes of meetings held on June 13, 2003, March 13, 2003 and December 30, 2003.

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 exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for fiscal year 2003 did not vary from budgeted amounts by more than 5%. Actual revenues failed to meet budgeted revenues by more than 5%.

#### ***Accounting and Reporting***

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We 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

All six of the payments were properly coded to the correct fund and general ledger account.

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

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

The Board of Commissioners  
Acadia Parish Convention and  
Visitors Commission  
Crowley, Louisiana

*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).

Acadia Parish Convention and Visitors Commission is required to post or advertise a notice of each meeting. Management has asserted that such documents were properly advertised in local journals.

*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.

We scanned copies of 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.

A reading of the minutes of the Commission for the year did not indicate any such payments. We also inspected payroll records for the year and did note no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated April 7, 2003, did not include any comments or unresolved matters.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Acadia Parish Convention and Visitors Commission 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.

*BROUSSARD, POCHE, LEWIS & BREUX, L.L.P.*

Crowley, Louisiana  
February 23, 2004

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

2-26-04 (Date Transmitted)

Broussard, Poché, Lewis & Breaux

P.O. Drawer 307

Crowley, LA 70527

(Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 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 2/26/04.

**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 [ ]



ACADIA PARISH CONVENTION AND VISITORS COMMISSION

SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
Year Ended December 31, 2003

**Section I. Internal Control and Compliance Material to the Financial Statements**

Budgetary Practices

Finding: Actual revenues failed to meet budgeted revenues by 5% in the General Fund.

Cause: The budget was not amended properly prior to the end of the year to meet the 5% rule.

Recommendation and response: We recommend, and management agrees, that the Commission follow the provisions of the Budget Act as it pertains to adopting budget amendments as circumstances warrant.

**Section II. Internal Control and Compliance Material to Federal Awards**

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended December 31, 2003.

**Section III. Management Letter**

There were no matters reported in a separate management letter for the year ended December 31, 2003.

**ACADIA PARISH CONVENTION AND VISITORS COMMISSION**

**MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year Ended December 31, 2003**

**Section I. Internal Control and Compliance Material to the Financial Statements**

**Budgetary Practices**

**Finding:** Actual revenues failed to meet revenues by 5% in the General Fund.

**Cause:** The budget was not amended properly prior to the end of the year to meet the 5% rule.

**Recommendation and response:** We recommend, and management agrees, that the Commission follow the provisions of the Budget Act as it pertains to adopting budget amendments as circumstances warrant.

**Section II. Internal Control and Compliance Material to Federal Awards**

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended December 31, 2003.

**Section III. Management Letter**

There were no matters reported in a separate management letter for the year ended December 31, 2003.

**Responsible party:** Donald Sagrera, President