

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

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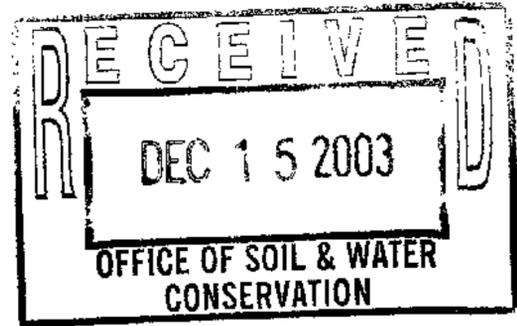
CALCASIEU SOIL AND WATER CONSERVATION DISTRICT

LEESVILLE, LOUISIANA

REPORT NO. 03-09-08

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 10/27/04



ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 03-09-08

CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
LEESVILLE, LOUISIANA

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LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

Board of Supervisors
Calcasieu Soil and Water Conservation District
P. O. Box 211
Leesville, Louisiana 71446

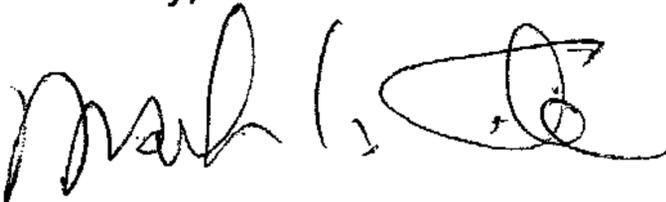
Gentlemen:

We have audited the accompanying Balance Sheet of the Calcasieu Soil and Water Conservation District, as of June 30, 2003, and the related Statements of Revenue, Expenditures and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the financial position of the Calcasieu Soil and Water Conservation District as of June 30, 2003, and the results of its operations and changes in its fund balance for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Sincerely,



Mark A. Tillman
Audit Director

MAT: bt

cc. State Soil and Water Conservation Committee
Legislative Auditor

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 03-09-08

REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Management of the Calcasieu Soil and Water Conservation District is responsible for the District's compliance with state and local regulations. As part of our audit, we selected and tested transactions and records to determine the extent to which the Calcasieu Soil and Water Conservation District complied with material laws and regulations of the State of Louisiana.

Our testing of transactions and records disclosed the following instances of noncompliance: The financial statements of the district were not prepared and were therefore prepared by the auditor, group insurance payments for retired employees and/or supervisors were made prior to their receipt by and deposit to the districts bank statement and overpayment of termination pay was made.

EXHIBIT A

AUDITED COMBINED BALANCE SHEET

| | GENERAL FUND | SPEC. REVENUE FUND | GENERAL FIXED ASSETS | FUND BALANCE 2003 | FUND BALANCE 2002 |
|--|--------------------|-----------------------|-------------------------|----------------------|----------------------|
| ASSETS | | | | | |
| Cash | \$38,051.72 | (\$27,269.90) | | \$10,781.82 | \$8,276.59 |
| Accounts Receivable | \$104.30 | \$0.00 | | \$104.30 | \$111.00 |
| Petty Cash | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Certificates of Deposit | \$0.00 | \$33,499.67 | | \$33,499.67 | \$40,000.00 |
| Due From Other Fund | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Money Market | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Savings | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Prepaid Insurance | \$0.00 | \$354.41 | | \$354.41 | \$623.81 |
| Prepaid Maintenance | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Furniture & Equipment | | | \$173,563.65 | \$173,563.65 | \$185,978.62 |
| Land | | | \$77,963.53 | \$77,963.53 | \$77,963.53 |
| Equipment | | | \$0.00 | \$0.00 | \$28,930.80 |
| TOTAL ASSETS | \$38,156.02 | \$6,584.18 | \$251,527.18 | \$296,267.38 | \$341,884.35 |
| LIABILITIES | | | | | |
| Accounts Payable | \$0.00 | \$0.00 | | \$0.00 | \$399.82 |
| Accrued Salaries | \$360.00 | \$504.00 | | \$864.00 | \$1,275.63 |
| Accrued FICA | \$27.54 | \$38.56 | | \$66.10 | \$97.59 |
| Accrued Retirement | \$13.50 | \$18.90 | | \$32.40 | \$26.00 |
| Accrued Leave | \$985.88 | \$0.00 | | \$985.88 | \$1,137.01 |
| Due To Other Fund | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| TOTAL LIABILITIES | \$1,386.92 | \$561.46 | \$0.00 | \$1,948.38 | \$2,936.05 |
| FUND EQUITY | | | | | |
| Fund Balance-Res.-Group Insurance | (\$300.00) | \$0.00 | | (\$300.00) | \$0.00 |
| Fund Balance-Res.-Other Insurance | \$0.00 | \$354.41 | | \$354.41 | \$623.81 |
| Fund Balance-Res.-Maintenance | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Fund Balance-Res.-Retirement | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| Fund Balance-Unreserved | \$37,069.10 | \$5,668.31 | | \$42,737.41 | \$45,451.54 |
| Investments in G. F. A. | | | \$251,527.18 | \$251,527.18 | \$292,872.95 |
| TOTAL FUND EQUITY | \$36,769.10 | \$6,022.72 | \$251,527.18 | \$294,319.00 | \$338,948.30 |
| TOTAL LIABILITIES & FUND EQUITY | \$38,156.02 | \$6,584.18 | \$251,527.18 | \$296,267.38 | \$341,884.35 |

The accompanying notes are an integral part of this statement.

EXHIBIT B

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

| | GENERAL FUND 2003 | SPECIAL REVENUE | TOTAL FUND 2003 | TOTAL FUND 2002 |
|---|----------------------|---------------------|---------------------|----------------------|
| REVENUE | | | | |
| EQIP | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Equipment Rentals | \$0.00 | \$4,297.50 | \$4,297.50 | \$0.00 |
| Equipment Sales | \$7,226.00 | \$0.00 | \$7,226.00 | \$2,658.40 |
| Interest | \$139.34 | \$672.87 | \$812.21 | \$2,814.96 |
| Local | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | \$200.00 | \$0.00 | \$200.00 | \$742.12 |
| Rent | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Seedlings | \$5,899.00 | \$0.00 | \$5,899.00 | \$1,517.00 |
| Special Revenue-Fort Polk | \$0.00 | \$26,313.20 | \$26,313.20 | \$39,164.40 |
| State Funds | \$53,771.29 | \$0.00 | \$53,771.29 | \$57,448.33 |
| Water Quality | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE | \$67,235.63 | \$31,283.57 | \$98,519.20 | \$104,345.21 |
| EXPENDITURES | | | | |
| Advertisements (bid notices) | \$177.07 | \$0.00 | \$177.07 | \$0.00 |
| Area Meeting | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Awards, Contests, Promotions | \$1,023.48 | \$0.00 | \$1,023.48 | \$1,064.60 |
| Bank Charges | \$65.50 | \$1.81 | \$67.31 | \$159.43 |
| Board Meetings-per diem | \$1,995.00 | \$0.00 | \$1,995.00 | \$1,925.00 |
| Board Meetings-mileage | \$834.64 | \$0.00 | \$834.64 | \$796.38 |
| Boat Launch Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Dues & Subscriptions | \$518.00 | \$0.00 | \$518.00 | \$1,293.00 |
| Equipment Purchase | \$0.00 | \$0.00 | \$0.00 | \$199.00 |
| Field Materials/Supplies | \$0.00 | \$221.67 | \$221.67 | \$1,147.80 |
| Fuel | \$0.00 | \$2,325.97 | \$2,325.97 | \$1,502.14 |
| Insurance-group health | \$11,283.52 | \$0.00 | \$11,283.52 | \$13,157.28 |
| Insurance-other | \$0.00 | \$12,840.99 | \$12,840.99 | \$11,402.50 |
| Insurance-unemployment | \$29.77 | \$0.00 | \$29.77 | \$47.05 |
| Maintenance & Repairs | \$257.60 | \$1,576.59 | \$1,834.19 | \$7,055.88 |
| Miscellaneous | \$23.22 | \$525.00 | \$548.22 | \$289.50 |
| Office Supplies | \$1,276.47 | \$0.00 | \$1,276.47 | \$1,600.00 |
| Plants | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Postage | \$596.85 | \$0.00 | \$596.85 | \$883.65 |
| Rent | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Rentals & Leases | \$136.00 | \$717.47 | \$853.47 | \$970.00 |
| Salaries | \$43,177.35 | \$11,449.63 | \$54,626.98 | \$65,310.27 |
| FICA | \$27.54 | \$4,115.85 | \$4,143.39 | \$4,974.05 |
| Retirement | \$13.50 | \$1,230.27 | \$1,243.77 | \$1,317.95 |
| Telephone | \$0.00 | \$1,255.55 | \$1,255.55 | \$1,142.87 |
| Travel | \$1,867.38 | \$0.00 | \$1,867.38 | \$4,073.13 |
| Trees | \$1,490.00 | \$0.00 | \$1,490.00 | \$635.00 |
| Utilities | \$0.00 | \$842.16 | \$842.16 | \$503.92 |
| TOTAL EXPENDITURES | \$64,792.89 | \$37,102.96 | \$101,895.85 | \$121,450.40 |
| Excess (deficiency) of Revenue over Expenditures | \$2,442.74 | (\$5,819.39) | (\$3,376.65) | (\$17,105.19) |

The accompanying notes are an
integral part of this statement.

EXHIBIT C

**STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**

| | GENERAL FUND 2003 | SPEC. REVENUE FUND | TOTAL FUND 2003 | TOTAL FUND 2002 |
|---|------------------------------|-------------------------------|----------------------------|----------------------------|
| Fund Balance-Unreserved Beginning of the Year | \$27,461.67 | \$17,989.87 | \$45,451.54 | \$61,739.94 |
| Excess (deficiency) of Revenue over Expenditures | \$2,442.74 | (\$5,819.39) | (\$3,376.65) | (\$17,105.19) |
| Less: Prior Period Adjustment/Transfers | \$7,164.69 | (\$6,771.57) | \$393.12 | (\$222.69) |
| Less: Establish F. B.-Reserved for Other Insurance | \$0.00 | \$269.40 | \$269.40 | \$1,039.48 |
| Less: Establish F. B.-Reserved for Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance-Unreserved End of the Year | \$37,069.10 | \$5,668.31 | \$42,737.41 | \$45,451.54 |
| OTHER FINANCING SOURCES | | | | |
| Fund Balance-Reserved for Group Insurance (Beg. Balance) | \$0.00 | \$0.00 | \$0.00 | \$0.04 |
| Plus: Paid-in by Supervisors | \$5,818.74 | \$0.00 | \$5,818.74 | \$8,090.02 |
| Less: Paid-out by District | (\$6,118.74) | \$0.00 | (\$6,118.74) | (\$8,090.02) |
| Less: Prior Period Correction | \$0.00 | \$0.00 | \$0.00 | (\$0.04) |
| Fund Balance Reserved for Group Insurance (Ending Balance) | (\$300.00) | \$0.00 | (\$300.00) | (\$0.00) |
| Fund Balance-Reserved for Other Insurance (Beg. Balance) | \$0.00 | \$1,663.29 | \$1,663.29 | \$1,637.64 |
| Plus: Paid-in | \$0.00 | \$12,571.59 | \$12,571.59 | \$10,276.38 |
| Less: Paid-out | \$0.00 | (\$13,880.47) | (\$13,880.47) | (\$10,250.73) |
| Fund Balance Reserved for Other Insurance (Ending Balance) | \$0.00 | \$354.41 | \$354.41 | \$1,663.29 |
| Fund Balance-Reserved for Maintenance (Beg. Balance) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Plus: Paid-in | \$257.60 | \$1,576.59 | \$1,834.19 | \$4,334.21 |
| Less: Paid-out | (\$257.60) | (\$1,576.59) | (\$1,834.19) | (\$4,334.21) |
| Fund Balance Reserved for Maintenance (Ending Balance) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

The accompanying notes are an integral part of this statement.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 03-09-08

CALCASIEU SOIL AND WATER CONSERVATION DISTRICT

LEESVILLE, LOUISIANA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Louisiana Legislature created the Calcasieu Soil and Water Conservation District. The District primarily assists farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November, 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent pronouncements are recognized as generally accepted accounting principles for state and local governments.

The financial statements of the Calcasieu Soil and Water Conservation District are prepared in accordance with the standards established by the GASB. GASB Codification Section 2100 established criteria for determining the governmental reporting entity to be the Calcasieu Soil and Water Conservation District. The accompanying statements present information only as to the transactions of the District.

A. FUND ACCOUNTING

The financial statements of the Calcasieu Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

REPORT NO. 03-09-08

are presented as if the accounts were organized on the basis of funds and account groups, each of which would be considered a separate accounting entity. Since the District has financial resources, which are required to be accounted for in other funds, a general fund and a special revenue fund were both employed.

During the fiscal year ending June 30, 2003, the Calcasieu Soil and Water Conservation District began receiving funds, which it considers Special Revenue Funds and the financial records have been prepared accordingly.

B. FIXED ASSETS

Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets account group, rather than the Governmental Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned with the measurement of financial position, not with measurement of operations.

C. 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 records are maintained on a cash basis and the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

(1) Revenue

State Funds are recorded when the District is entitled to the funds.

Newsletter sponsors and equipment rental are recorded in the year earned.

Interest income on time deposits is recorded when the deposits have

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

matured and the income is available.

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Rents and royalties are recorded in the year earned.

Subsequently all other revenues are recorded when received.

(2) Expenditures

Expenditures were recognized in the accounting period in which the liabilities are both measurable and incurred.

D. BUDGETARY PRACTICES

A budget was submitted to the Office of Soil and Water Conservation, Louisiana Department of Agriculture and Forestry. State Funding for the year was based upon the allocation procedures established in the program rules and regulations.

E. ANNUAL AND SICK LEAVE

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours.

At June 30, 2003 (fiscal close), the Calcasieu Soil and Water Conservation District had accumulated and vested \$985.88, in leave privileges, required to be accrued under SFAS 43. Current year expenditures for salary and leave privileges total \$54,626.98.

**F. PENSION PLAN
SOCIAL SECURITY BENEFITS**

Substantially all employees of the Calcasieu Soil and Water Conservation District

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY
AUDIT DIVISION

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are members of the Social Security System. The Employee contribution was 7.65% of gross salary from July 1, 2002, through June 30, 2003. The District contributed an additional 7.65% of gross salary from July 1, 2002, through June 30, 2003. The District does not guarantee the benefits granted by the Social Security System.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM

Employees of the Calcasieu Soil and Water Conservation District are Members of the Parochial Employees' Retirement System of Louisiana ("system"), a cost-sharing multiple employer public employees retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separately held assets and separate benefit provisions. Eligible employees of the Calcasieu Soil and Water Conservation District are members of Plan B. In the fiscal year ended June 30, 2003, the total payroll for employees of the Calcasieu Soil and Water District was \$54,626.98.

2. CHANGES IN GENERAL FIXED ASSETS

The General Fixed Assets of the Calcasieu Soil and Water Conservation District had a net decrease of \$41,345.77, for the year ended June 30, 2003.

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AUDIT DIVISION

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4. COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to the Calcasieu Soil and Water Conservation District Supervisors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Calcasieu Soil and Water Conservation District Supervisors is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 3:1207.

PER DIEM/MILEAGE PAID TO BOARD MEMBERS
FOR THE YEAR ENDING JUNE 30, 2003

| BOARD MEMBER | MEETINGS REIMBURSED | PER DIEM | MILEAGE | TOTAL AMOUNT |
|-----------------|---------------------|------------|----------|--------------|
| Venton Coburn | 12 | \$ 420.00 | \$ 19.82 | \$ 439.82 |
| George Dautat | 12 | \$ 420.00 | \$238.00 | \$ 658.00 |
| Beaver Knighton | 10 | \$ 350.00 | \$260.76 | \$ 610.76 |
| Winfred Moses | 12 | \$ 420.00 | \$252.12 | \$ 672.12 |
| Marcus Sanders | 11 | \$ 385.00 | \$ 49.00 | \$ 434.00 |
| | TOTALS | \$1,995.00 | \$819.70 | \$2,814.70 |

TOTAL NUMBER OF BOARD MEETINGS DURING THE YEAR WAS 12.



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
BOB ODOM, COMMISSIONER

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December 18, 2003

RANDAL JOHNSON
DEPUTY COMMISSIONER

ASSISTANT
COMMISSIONERS

**Agricultural &
Environmental Sciences**
Matthew Keppinger, III
P.O. Box 3596
Baton Rouge, LA 70821
(225) 925-3770
Fax: 925-3760

**Agro-Consumer
Services**
Manning Broussard
P.O. Box 3098
Baton Rouge, LA 70821
(225) 922-1341
Fax: 922-0477

**Animal Health
Services**
Terrel Delphin
P.O. Box 1951
Baton Rouge, LA 70821
(225) 925-3962
Fax: 925-4103

Forestry
Paul D. Frey
P.O. Box 1628
Baton Rouge, LA 70821
(225) 925-4500
Fax: 922-1356

**Management
& Finance**
Skip Rhorer
P.O. Box 3481
Baton Rouge, LA 70821
(225) 922-1255
Fax: 925-6012

Marketing
Bryce Malone
P.O. Box 3334
Baton Rouge, LA 70821
(225) 922-1277
Fax: 922-1289

**Soil & Water
Conservation**
Bradley E. Spicer
P.O. Box 3554
Baton Rouge, LA 70821
(225) 922-1269
Fax: 922-2577

Mr. George Dauzat, Chairman
Calcasieu SWCD
1100-A South Third Street
Leesville, LA 71446

Dear Mr. Dauzat:

Attached is the Calcasieu SWCD audit report for the year ending June 30, 2003. Please be advised that during their recent audit, the state auditors found the following findings.

- (1) The financial statements of the district were not prepared prior to the audit. It is a state requirement that financial statements be completed by the district prior to conducting the audit. This requirement must be complied with prior to all future audits.
- (2) Group insurance premiums were paid by the district prior to the district receiving payment of the premiums. This is a violation of state law. The supervisor's and/or retiree's share of the group insurance premiums must be received by and deposited into the district's bank account prior to the payment of the premiums by the district. As this account cannot have a deficit, if the \$300 deficit still exists, it must be paid immediately. This appears to be a continued problem for the district. It is, therefore recommended that all insurance premiums be paid one month in advance.

Additionally, a ledger or workbook will be kept that lists the name of each individual (current or retired supervisor and/or the spouse of a current or retired supervisor), the insurance amount and date the individual paid the district, the date the district deposited the individual's check into the district bank account, the date, check number and the amount the district sends to Office of Group Benefits (OGB) for the insurance premium. Again, the supervisor /retiree's share of OGB insurance premiums must be received and deposited into the district bank account, before the district sends the premium payment to OGB.

This is state law. Therefore, under no circumstances will the district issue a check for OGB insurance premium without the individual's share being deposited in the district bank account. Contact OSWC for an Excel workbook that would assist in maintaining an accurate status of deposits and payments in the insurance account.

- (3) The district has the responsibility to collect the overpayment of \$104.30 to Ms. Lana Marks for her unused annual leave. The reimbursement must be received by the district no later than January 30, 2004.

Your immediate attention to correcting these findings is requested. Also, within forty-five (45) days provide this office in writing the action taken by the Calcasieu Soil and Water Conservation board that will ensure that there will be no recurrence of this finding.

If we can assist your board in meeting its administrative and program responsibilities, including resolving the findings identified in this audit, please let us know.

Sincerely,



Bradley E. Spicer
Executive Director

BES:le

Attachment

cc: Bennie Tate (2)



Calcasieu Soil and Water Conservation District
1100-A South Third Street
Leesville, Louisiana 71446
(337)239-2193 ext. 3
Fax: (337)239-2316

January 16, 2004

Dear Mr. Spicer

After reviewing the Calcasieu SWCD audit report for the year ending June 30, 2003, here are the actions taken by the Calcasieu Soil and Water District that will ensure that there will be no recurrence of this finding:

- (1) All financial statements of the district will be prepared by the Leesville District Secretary prior to the audit as required by the state. The records are currently up to date.
- (2) All group insurance premiums were received but not deposited before mailing payment for these premiums. It will be the responsibility of the Leesville District Secretary to make sure that these deposits are made in a timely manner and before payment is sent to the Office of Group Benefits. Additionally, a ledger has been set up that lists the name of each individual, the insurance amount and date the individual paid the district, the date the district deposited the individual's check into the district bank account, the date, check number and the amount the district send to Office of Group Benefits (OGB) for the insurance premium. (See Attachment)
- (3) A bill in the amount of \$104.30 has been sent to Ms. Lana Marks for her unused annual leave. (See Attachment)

If you need any further information please contact our district office at (337) 239-2193 ext. 3.

Sincerely,


George Dausat
Chairman

Sheet1

Group Insurance Premiums

| Name | amount | date paid | date deposited | check number | Paid OGB | Sent OGB |
|-------------|----------|------------|----------------|--------------|----------|------------|
| James White | \$300.00 | 7/11/2003 | 7/22/2003 | 7752 | \$294.73 | 7/22/2003 |
| James White | \$294.73 | 8/22/2003 | 8/28/2003 | 7767 | \$294.73 | 8/22/2003 |
| James White | \$294.73 | 9/22/2003 | 10/7/2003 | 7812 | \$294.73 | 9/22/2003 |
| James White | \$294.73 | 10/22/2003 | 11/7/2003 | 7848 | \$294.73 | 10/22/2003 |
| James White | \$294.73 | 11/21/2003 | 11/22/2003 | 7893 | \$293.62 | 11/21/2003 |
| James White | \$294.73 | 12/24/2003 | 12/24/2003 | 7930 | \$294.73 | 12/24/2003 |
| James White | \$294.73 | 1/21/2003 | 2/2/2004 | | \$294.73 | 2/6/2004 |

CORRECTIONS FOR PAYROLL ENDING

April 22, 2003

DISTRICT:

CALCASIEU SWCD

THE FOLLOWING ERRORS WERE NOTED ON YOUR PAYROLL SUBMITTED FOR:

EMPLOYEE:

LANA MARK

EXPLANATION:

PAYROLL DID NOT INCLUDE PAYMENT FOR TERM PAY
ANNUAL LEAVE PAYMENT WITH FICA \$112.31
UNDERPAID \$112.31

PLEASE REMIT \$112.31 WITH MAY PAYROLL.
Thanks.

*July said
cannot file yet
Refund too
Much too
overpaid
small amt.*

Lana owes only \$104.30

NOTES:

UNDER OR OVER PAYMENTS SHOULD BE SHOWN ON ADJUSTMENT LINE OF RECAP SHEET.

PLEASE DOUBLE CHECK YOUR PAYROLL BEFORE SENDING IT TO THE STATE COMMITTEE OFFICE.

5248

DATE 3-28-03

TO LANA MARKS

DEPOSITS

| FOR | TOTAL | THIS CHECK | OTHER | BALANCE |
|----------------|-------|------------|-------|---------|
| LEAVE | | | | |
| BALANCE | | 104 30 | | |
| TAX DEDUCTIBLE | | | | 2928 09 |

X