

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

Honorable J. Edward Layrison  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Page 4

**Management's Response to Current-Year Recommendations:** Procedures to improve prisoner billings were implemented but not carried out. We will immediately address this problem, and monitor billings to other governmental agencies.

**Debt Service Payments**

**Prior-Year Audit Recommendations:**

As part of the financial audit for the fiscal year ending June 30, 1995, we noted that interest payments had not been made on a bond for the Tangipahoa Parish Sheriff's Office. After review, we found that payments had been made on the bond per the bond servicing agent's billing, but that the billings were incorrect. We recommend that management find all bond interest and principal payments to supporting bond amortization schedules.

**Management's Response to Prior-Year Recommendations:** This problem has been resolved. All bond payments were made on a timely basis.

It has been our pleasure to perform this financial audit for you. We will be glad to meet with you in trying to provide assistance in implementing the above recommendations.

Respectfully submitted,



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

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**TANGIPAHON PARISH TAX COLLECTOR**  
Amite, Louisiana

**Financial Statement**  
July 1, 1985 through June 30, 1986

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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 agencies into 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 4-2-87

TANGIPAHOLA PARISH TAX COLLECTOR  
Amite, Louisiana

Financial Statement  
July 1, 1995 through June 30, 1996

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RELATED  
MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Honorable J. Edward Lorraine  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Auric, Louisiana

We have audited the statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1995 to June 30, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards, 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 financial statements are free of material misstatement.

The management of the Tangipahoa Parish Tax Collector Agency Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1995 to June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND  
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable J. Edward Luytson  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Acme, Louisiana

We have audited the statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1995 to June 30, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Tangipahoa Parish Tax Collector Agency Fund is the responsibility of the Tangipahoa Parish Tax Collector Agency Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Tangipahoa Parish Tax Collector Agency Fund's compliance with certain provisions of laws, regulations, and contracts. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management, and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

December 18, 1996

**BRUCE HARRELL & CO.**

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Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Amite, Louisiana

We have audited the accompanying statement of changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1985 through June 30, 1986. These financial statements are the responsibility of the Tangipahoa Parish Tax Collector Agency Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Tangipahoa Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Tangipahoa Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Accordingly, the accompanying financial statements are not intended to and do not present the financial position and results of operations of the Tangipahoa Parish Sheriff.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material aspects, the changes in assets and liabilities of the Tangipahoa Parish Tax Collector Agency Fund for the period from July 1, 1985 through June 30, 1986 in conformity with generally accepted accounting principles. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Tangipahoa Parish Tax Collector Agency Fund. Such information has been subjected to the procedures applied in the examination of the statement of changes in assets and liabilities and, in our opinion, is fairly stated in all material aspects in relation to the financial statements of the Tangipahoa Parish Tax Collector Agency Fund.

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

December 18, 1986

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

Honorable J. Edward Layman  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
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However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Tangipahoa Parish Tax Collector Agency fund, in a separate letter dated December 18, 1996.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

December 18, 1996

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Honorable J. Edward Layrison  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Page 3

**Payroll**

**Prior-Year Audit Recommendations:**

For fiscal year ending June 30, 1998, a printer was not available for accumulated vacation time. Absentee sick procedures were required to calculate the accrual for vacation leave. We recommended that the record of accumulated leave be up-dated, printed on a monthly basis, a hard copy be kept on file, and backup and program procedures be considered for having the ability to go back and print the necessary reports.

**Management's Response to Prior-Year Recommendations:** Management was able to compile a list of employees, showing accumulated leave, for the fiscal year ending June 30, 1998.

**Current-Year Findings and Recommendations:**

Recommendations remain the same for the prior year. Although the list was developed for the fiscal year-end, this information should be available in a format that insures that employee records are updated on a timely basis.

**Management's Response to Current-Year Recommendations:** We will immediately update records of accumulated leave and maintain the required monthly printouts.

**Prisoner Billings**

**Prior-Year Audit Recommendations:**

For the fiscal year ending June 30, 1995, considerable audit time was required to organize and properly record prisoner billings to other governmental agencies. Problems were noted in calculating the correct amount due, the timeliness of billings, and follow-up on unpaid bills. We recommended that management immediately review this problem, and implement procedures to insure that the accurate billings are sent out as required, and that old billings are reviewed on a monthly basis.

**Management's Response to Prior-Year Recommendations:** Management noted that this was a problem that the Tangipahoa Parish Sheriff's Office was to address. Plans were to reassign responsibility for prisoner billings and monitor billings on a monthly basis.

**Current-Year Findings and Recommendations:** There is no change in audit recommendations from the prior fiscal year. Considerable time was required to organize and properly record prisoner billings to other governmental agencies.



TANGIPAHOLA PARISH TAX COLLECTOR  
 Amite, Louisiana

Statement A

Statement of Changes in Assets and Liabilities  
 July 1, 1995 through June 30, 1996

	<u>Balance</u> 07/01/95	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> 06/30/96
<b>Assets:</b>				
Cash	\$ 149,788	\$ 13,403,008	\$ 13,468,344	\$ 93,028
Receivables	<u>15,536</u>	<u>-</u>	<u>4,161</u>	<u>9,375</u>
	<u>\$ 165,324</u>	<u>\$ 13,403,008</u>	<u>\$ 13,473,905</u>	<u>\$ 102,425</u>
<b>Liabilities:</b>				
Due to Taxing Bodies & Others	\$ <u>165,324</u>	\$ <u>13,413,086</u>	\$ <u>13,473,905</u>	\$ <u>102,425</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOLA PARISH TAX COLLECTOR**  
**Amite, Louisiana**  
**Notes to the Financial Statement**

**July 1, 1995 through June 30, 1996**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the *ex-officio* tax collector of the parish and is responsible for the collection and distribution of all salaries property taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:1123H requires that the accounts of such tax collector be audited annually. Accordingly, the accompanying statement and schedule reflects the Sheriff's fiduciary responsibility as *ex-officio* tax collector. Amounts included in this report are included in the Sheriff's annual component unit financial statements. The Tax Collector Fund is an agency fund of the Sheriff's component unit financial statements.

The basis of accounting for an Agency Fund is the modified accrual basis. The measurement focus is cost-based, since the fund is not involved with the performance of governmental services.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and uncollected balances due various taxing bodies and others. The Tax Collector Fund is cost-based in nature (sans equal habilitation) and does not involve the measurement of results of operations.

**2. DEPOSIT FUNDS**

At June 30, 1996, the tax collector has cash and cash equivalents (bank balances) totaling \$93,039 consisting of interest-bearing demand deposits. These funds are included as part of the total deposits of \$1,003,445 of the Tangipahola Parish Sheriff's Office, and at June 30, 1996, and consist of the following:

Demand Deposits	\$ -
Interest-Bearing Demand Deposits	<u>93,039</u>
Total	<u>\$ 93,039</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (for the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the sheriff has \$0,000,000 in deposits (unfunded bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$1,240,445 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 5, Louisiana Revised Statute 18:1219 imposes a statutory requirement on the custodial bank to administer and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

TANGIPAHOLA PARISH TAX COLLECTOR

Amite, Louisiana

Note to the Financial Statement

(Continued)

July 1, 1995 through June 30, 1996

3. AD VALOREM TAXES

Ad Valorem taxes are recorded in the year the taxes are due and payable. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

4. REVENUE SHARING FUNDS

The revenue sharing funds were distributed as follows:

Tangipahola Parish:	
Parish Council	\$ 318,135
School Board	108,988
Auxiliary	108,228
Dealing Districts	104,688
Fire Protection Districts	233,080
Library	165,810
Health Unit	137,581
Port Commission	95,124
Pension Funds	26,668
Sheriff:	
Law Enforcement District	328,988
Commission	261,732
Total	<u>\$1,826,864</u>

5. TAXES PAID UNDER PROTEST

At June 30, 1996, protested taxes totaled \$60.

6. LITIGATION

The Tangipahola Parish Sheriff is involved in several lawsuits. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not involve a liability to the Tangipahola Parish Tax Collector's office.

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**MANAGEMENT LETTER**

December 18, 1996

Honorable F. Edward Layrionis

Tangipahoa Parish Sheriff and Ex-Officio Tax Collector

Airto, Louisiana 70427

We have audited the financial statements of both the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector for the year ended June 30, 1996 and have issued our reports thereon dated December 18, 1996. In planning and performing our audits, we considered the internal control structures of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain weaknesses in the internal control structure and certain matters of compliance to applicable laws and regulations that, if corrected, could improve the ability of management of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The issues below are "Prior-Year Audit Recommendations" followed by "Management Response to Prior-Year Audit Recommendations," "Current-Year Findings and Recommendations," and "Management's Response to Current-Year Recommendations."

**I. CASH COLLECTIONS / ACCOUNTING - TAX COLLECTOR**

**Prior-Year Audit Recommendations:**

- (1) Records of the second major account of the Tangipahoa Parish Tax Collector, the "Taxes Other" account, were not maintained on computer for the fiscal year ending June 30, 1995. Conversion to a new program was necessary to identify and disburse uncollected funds on a timely basis. We recommend that a timetable be adopted for implementing the "Taxes Other" program, and that implementation of the program be completed in the fiscal year ending June 30, 1996.

**Management's Response to Prior-Year Recommendations:** As of June 30, 1996, programming changes were being implemented for the "Taxes Other" account. Those programming changes are to be fully implemented at June 30, 1997.

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Honorable J. Edward Layrinen  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Page 2

- 2) Collections of the "Wills & Probate" account, as of June 30, 1993, were not always input in the month of collection. This was in part due to programming requirements of closing out the 92-93 year, before inputting the 93-94 collections (which may occur prior to the fiscal year end). We recommend that the problem be resolved immediately so that at any month-end, the composition of uncollected funds can be readily identified.

**Management's Response to Prior-Year Recommendations:** This problem has been resolved. Wills & Probate collections are recorded on a monthly basis.

- 3) As noted, bank reconciliations of the "Tax Collector" accounts are now completed on a timely basis. However, we recommend that the reconciliation format be expanded to show categories of receipts and disbursements. Categories of receipts would be items such as "Taxes & Interest", "Notes", "Checks", etc. Since the tax collector is now disbursing funds by month-end, this would aid in identifying on a timely basis any unbalanced funds at month-end. This is also needed as a control on financial reporting by category. If receipts are matched to disbursements by bank reconciliations, the likelihood of funds not being recorded or disbursed is decreased. In addition, the reconciliation procedure can be streamlined by using a programmed spreadsheet for reconciliations.

**Management's Response to Prior-Year Recommendations:** Bank reconciliations are completed on a timely basis. We will increase the detail on bank reconciliations, on categories of receipts for the "Taxes Other" account, as programming changes are implemented.

**Current-Year Findings and Recommendations:**

Recommendations (1) & (2) above, relating to implementing programming changes for the "Taxes Other" account, and improving the detail in bank reconciliations, remain the same for the current fiscal year. Special emphasis should be directed toward implementing a timetable for the programming changes for the "Taxes Other" account.

**Management's Response to Current-Year Recommendations:** As noted, we will improve the detail in bank reconciliations in three categories of receipts. In addition, programming changes for the "Taxes Other" account are scheduled to be completed by June 30, 1993.

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Honorable J. Edward Layton  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Page 2

**II. CASH COLLECTIONS / ACCOUNTING - TANGIPAHOA PARISH SHERIFF'S OFFICE**

*Prisoner Asset Account*

**Prior-Year Audit Recommendations**

During the review of internal controls for prisoner assets and inmate council accounts, we noted that monthly bank reconciliations and unexpended ledgers were not maintained on a timely basis. In addition, a monthly reconciliation procedure had not been implemented for the prisoner asset accounting program. The reconciliations for the prisoner asset accounting program should begin with a beginning balance of all prisoner accounts, add/subtract all receipts and disbursements for prisoner accounts for the month, and foot to the month-end prisoner transaction listing. In addition, it will be necessary to trace all "Cemetery checks" as source documentation for disbursements for prisoners. It was recommended that bank reconciliations be completed on a timely basis, monthly accounting ledgers be maintained, and the prisoner asset program be reconciled on a monthly basis.

**Management's Response to Prior-Year Recommendations:** Management of the Tangipahoa Parish Sheriff's Office had indicated they would comply with the above recommendations.

**Current-Year Findings and Recommendations:**

Recommendations remain the same as in the prior year. Bank reconciliations were not completed on a timely basis for the fiscal year ending June 30, 1986. "Cemetery checks" were not, in all cases, traced for review, and an adequate accounts receivable reconciliation procedure has not been adopted for the prisoner asset accounting program. My recommendation that management immediately implement the recommended changes.

**Management's Response to Current-Year Recommendations:** Management of the Tangipahoa Sheriff's Office will immediately review those accounts to insure that bank reconciliations and accounting ledgers are completed on a timely basis. We will also review the current program for accounting for prisoner assets to improve month-end reconciliation procedures.

Honorable J. Edward Layriss  
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector  
Page 4

### Fixed Asset Management System

#### Prior-Year Audit Recommendations:

We recommended the following steps to control the fixed asset system:

1. Establish a centralized location for receipt of fixed asset purchases so that assets can be properly tagged and issued to correct employees.
2. Establish a written policy and notify supervisory personnel of their responsibility to maintain control lists of their assets, and to report any change in asset disposition.
3. Maintain a file of copies of all invoices for asset additions for the month and a separate file for any disposal or deletions.
4. Reconcile, on a monthly basis, capital expenditure accounts in the general ledger system to additions and deletions in the fixed asset management system.

**Management's Response to Prior-Year Recommendations:** Significant progress has been made in establishing centralized control for fixed asset record-keeping. One individual has been assigned to record fixed asset dispositions, and to inventory fixed assets.

#### Current-Year Findings and Recommendations:

Management has taken significant steps to control the fixed asset record-keeping. However, we noted numerous cases where fixed asset purchases were not recorded in correct general ledger accounts. Steps should be taken immediately to require purchase of fixed assets only in capital expenditure codes, and capital expenditure additions should be reconciled monthly to fixed asset additions entered in the fixed asset management system.

**Management's Response to Current-Year Recommendations:** We will take steps to insure that fixed asset purchases are recorded correctly in the general ledger system, and that capital expenditure accounts are reconciled monthly to the fixed asset additions list.

**TANGIPAHON PARISH TAX COLLECTOR**  
Amite, Louisiana

Statement B

Statement of Collections, Settlements, and Cash Balances  
July 1, 1995 through June 30, 1996

**Cash Balance at July 1, 1995:**

Due to Tying Bodies and Others \$ 165,324

**Collections:**

Ad Valorem Taxes	\$ 10,239,329	
Prior Year Taxes	144,332	
Clerk of Court	4,848	
Angling, Hunting, and Trapping Licenses	396,993	
Parish Licenses	295,741	
Interest on Delinquent Taxes	78,380	
State Revenue Sharing (Note 4)	1,826,444	
Blind / Mool Tax	649,499	
Tax Notices, Costs, Etc.	194,391	
Refunds and Redemptions	121,463	
Interest Earned on Interest Bearing Accounts	33,867	
Louisiana Tax Commission	3,649	
Protested Taxes	<u>60</u>	
<b>Total Collections:</b>		<b>15,413,096</b>

**Settlements:**

Louisiana Department of Wildlife and Fisheries	191,791
Louisiana Forestry Commission	<u>18,628</u>

**Tangipahon Parish:**

Parish Council	1,864,765	
School Board	2,653,982	
Sheriff	3,483,986	
Assessor	870,831	
Tourist Commission	141,497	
Clerk of Court	4,848	
Drainage Districts	742,390	
Recreation Districts	54,682	
Fire Protection Districts	518,846	
Library	1,803,418	
Health Unit	732,392	
Port Commission	319,332	
Humanoid Development District	112,293	
Refunds and Redemptions	121,464	
Pension Funds	310,940	
Auto Dealer's Escrow	44,639	
Louisiana Tax Commission	<u>3,669</u>	
<b>Total Settlements</b>		<b><u>13,473,853</u></b>

**Cash Balance at June 30, 1996:**

Due to Tying Bodies and Others \$ 302,473

The accompanying notes are an integral part of these statements.