

SHARINE PARISH SHERIFF
TAX COLLECTOR REPORT FROM
JUNE 30, 1996
NOTED TO FINANCIAL STATEMENTS
JUNE 30, 1996

10) Summary of significant accounting policies

Introduction

The sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing all various property taxes, gas tax (operational license, state revenue sharing funds, and sealing, marking, and tagging licenses). The sheriff and ex-officio parish tax collector's office is located in the Sabine Parish Courthouse in Bayou, Louisiana. The sheriff is responsible for mailing of property tax notices to and collecting of various property taxes from property owners.

Basis of presentation

The accounts of the parish tax collector are established to reflect the collections and distributions imposed by law, and uncollected balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting. Monthly collections are recognized when received and distributions when paid. As a result, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

Reporting entity

Louisiana law requires that the parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Accounts included in these financial statements are also included in the sheriff's general purpose financial statements.

Cash and cash equivalents

Louisiana law authorizes the sheriff to deposit tax collections in interest-bearing accounts with a bank chartered in the parish where the funds are collected. In addition, these funds may be invested in certificates of deposit or other investments permitted by Louisiana law.

11) Cash

Cash on June 30, 1996 in the amount of \$195,026 was on deposit with local financial institutions in interest-bearing demand deposit accounts, which were fully secured through federal deposit insurance.

12) State revenue sharing funds

The revenue sharing funds were distributed as follows:

Louisiana Department of Agriculture & Forestry	\$ 782
Sabine Parish	
Police Jury	166,177
School Board	153,400
Sheriff	94,988
Assessor	48,430
Five Protection Districts:	
No. 1	13,181
No. 2	15,940
No. 3	38,438
Parishion Funds	18,000
Total	\$ 506,036

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**Sabine Parish Sheriff
(As Ex-Officio Parish Tax Collector)**

Many, Louisiana

FINANCIAL REPORT

YEAR ENDED JUNE 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 DEC 18 1966

Eugene W. Foreman, II

Certified Public Accountant

IBERNE PARISH SHERIFF
TAX COLLECTOR'S AGENCY FUND
IBERNE, LOUISIANASTATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS

June 30, 1999

ASSETS

Cash \$140,000

LIABILITIES

Due to taxing bodies and others \$100,000

The accompanying notes are an integral part of these statements.

SABINE PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
MAYN, LOUISIANA

EXHIBIT B

STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND
UNSETTLED BALANCES

Year ended June 30, 1998

UNSETTLED BALANCES AT JUNE 30, 1998	\$43,500
COLLECTIONS	
Ad valorem taxes	5,489,637
Spending licenses	174,798
Police license fee	11,214
Interest on:	
Demand deposits	21,739
Delinquent taxes	51,014
State revenue sharing (note 3)	626,025
Tax returns, etc.	16,082
Insurance premium tax	88,000
Other	1,081
Total collections	\$6,308,689
DISTRIBUTIONS	
Louisiana Department of Wildlife & Fisheries	118,375
Louisiana Department of Agriculture & Forestry	59,648
Sabine Parish:	
Police Jury	
School Board	1,428,267
Fire Protection District:	2,711,747
No. 1	151,668
No. 2	144,881
No. 3	188,637
South Toledo Water Works	48,236
Street	808,620
Assessor	421,840
Pension Funds	150,853
Others	1,881
Total distributions	\$6,248,143
UNSETTLED BALANCES AT JUNE 30, 1998, DUE TO TAKING BODIES AND OTHERS	\$185,028

The accompanying notes are an integral part of these statements.

Certified Public Accountant

May, December 1989
DB, 100-0700

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE
WITH GOVERNMENT-AUDITING STANDARDS ISSUED BY THE GAO**

Honorable Geoff Lynn Pattison
Sabine Parish Sheriff and ex-Officio
 Parish Tax Collector
Mossy, Louisiana

I have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Sabine Parish Sheriff as of June 30, 1998, and the related statement of conditions, distributions, and unapplied balances for the year then ended, and have issued my report thereon dated October 30, 1998.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 Sabine Parish Sheriff is the responsibility of management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Sabine Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on the overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Sabine Parish Sheriff in a separate letter dated October 30, 1998.

This report is intended for the information of management and the legislative bodies of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



EUGENE W. FREMAUX II, CPA

OCTOBER 30, 1998

* * * * *

The above observations and recommendations are not all inclusive. I would like to thank you for your cooperation during my engagement.

Sincerely,



EUGENE W. FARNHAM III, CPA

OCTOBER 30, 1986

1. Existing condition

The Sabine Parish Tax Collector's accounting system is not adequate to produce needed financial reporting. During 1993 the Sabine Parish Tax Collector began using an accounting software package to maintain the accounting records of the secure account and parity account settlements to the various taxing bodies. However, the accounting software, as presently being used, does not contain adequate descriptions of transactions. In addition, the software does not produce statements of cash collections and disbursements.

Recommended action

As recommended in my prior paid audit, the accounting software should be modified as needed to produce statements of cash receipts and disbursements. Appropriate transaction descriptive detail should be added to the system input. In addition, the accounting records for the other two bank accounts, the disbursement account and the protest account, should be included in the automated general ledger.

Management's response

The chief civil deputy indicated that the present system will be changed as soon as funds can be allocated for this purpose.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of the Sabine Parish Sheriff, in a separate letter dated October 20, 1994.

This report is intended solely for the use of management and the legislative bodies of the State of Louisiana and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



EUGENE W. FRENKEL II, CPA

October 20, 1994

Certified Public Accountant

May, Louisiana State
228-354-2422

Honorable Clifley Leon Patterson
Assize Parish Sheriff
May, Louisiana

In connection with my audit of the financial statements of the Tax Collector Agency Fund of the Assize Parish Sheriff as of June 30, 1996 and for the year then ended, I offer the following observations and recommendations, which are intended to help improve the operations of the SHERIFF and are to be constructive in nature:

PRIOR YEAR RECOMMENDATIONS**1. Existing condition**

Insurance premium occupational licenses are being signed with the Sheriff's name by the deputy in charge of issuing the licenses.

Corrective action

The Deputy has been instructed to sign her name, not the Sheriff's name, since there is no requirement that the Sheriff sign those licenses.

2. Existing condition

Interest deposit account interest is being allocated to taxing bodies based on the assessed millage.

Corrective action

The method used for allocation of demand deposit account interest earned was changed to be based on tax dollars collected, which would more accurately reflect the allocation of the interest.

Management's response

The method used to allocate interest earnings for the years ending after June 30, 1996 will be changed to a tax dollar basis rather than using the tax millage.

CURRENT YEAR RECOMMENDATIONS**1. Existing condition**

Funds received for insurance premium occupational licenses are not being deposited timely as required by Louisiana law.

Recommended action

Procedures should be modified to require that all funds are deposited daily, as required by Louisiana law.

Management's response

Funds received for insurance premium occupational licenses will be deposited daily.

Certified Public Accountant

May, London 7000
305-276-8700

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

Honorable Geoffrey Lynn FALLEN
Madison Parish Sheriff and Ex-Officio
Parish Tax Collector
Borg, Louisiana

I have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Madison Parish Sheriff as of June 30, 1994, and the related statement of collections, distributions, and unapplied balances for year then ended, and have issued my report thereon dated October 20, 1994.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Madison Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nonetheless 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 my audit of the financial statements of the Tax Collector Agency Fund of the Madison Parish Sheriff, for the year ended June 30, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters, described below, involving the internal control structure and its operation that I consider to be a material weakness and a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, would adversely affect the entity's ability to prevent, process, summarize, and report financial data consistent with the intentions of management in the company's financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the specific 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.

INDEPENDENT AUDITOR'S REPORT

Honorable Carley Lynn Pattison
Sahine Parish Sheriff and Ex-Officio
Parish Tax Collector
May, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Sahine Parish Sheriff as of June 30, 1994, and the related statement of collections, distributions, and unapplied balances for the year then ended. These financial statements are the responsibility of the Sahine Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the Sahine Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Sahine Parish, and the accompanying financial statements present information only on his activities as parish tax collector. In addition, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Sahine Parish Sheriff as of June 30, 1994, and the collections, distributions, and unapplied balances of the Tax Collector Agency Fund for the year then ended, on the cash basis of accounting described in Note 1.

In accordance with Government Auditing Standards, I have also issued a report dated October 30, 1994 on my consideration of the Tax Collector Agency Fund of the Sahine Parish Sheriff's internal control structure and a report dated October 30, 1994 on its compliance with laws and regulations.

EUGENE W. FREMOUX II, CPA

October 18, 1994

SACRED FAITH SOCIETY
THE COLLECTION SOCIETY FUND
WASH., DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1944

(4) Taxes paid under protest

Louisiana Revised Statute 47:2478 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid must be segregated and held by the tax collector for a period of 30 days. If a suit is filed within this 30-day period for recovery of such amounts, the funds must be held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. There were no taxes paid under protest, which were followed with a corresponding suit being filed with the 30 days, during the year ended June 30, 1944 and there were no taxes paid under protest in prior years which remained unsettled as of June 30, 1944.