

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INCORPORATED IN THE STATE OF MISSISSIPPI

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Charles A. Frazier
St. Martin Parish Sheriff and
Ex-Officio Parish Tax Collector
St. Martinville, Louisiana

We have audited the accompanying statement of assets and liabilities of the Tax Collector Fund (Agency Fund) of the St. Martin Parish Sheriff as of June 30, 1974, and the related statement of collections, distributions and uncollected balances for the year then ended. These financial statements are the responsibility of the St. Martin Parish Sheriff as Ex-Officio Tax Collector. 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 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. 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 described more fully in Note 1, the accompanying statements present information only on the Tax Collector Fund (Agency Fund). Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Tax Collector Fund of the St. Martin Parish Sheriff as of June 30, 1974 and the collections, distributions and uncollected balances for the year then ended, on the basis of accounting described in Note 1.

MEMPHIS
MEMBER OFFICE OF
INTERNATIONAL SOCIETY OF
ACCOUNTANTS
205-333-0700
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In accordance with Government Auditing Standards, we have also issued a report dated November 15, 1994 on our consideration of the St. Martin Parish Sheriff's internal control structure and a report dated November 15, 1994 on the compliance with laws and regulations.

Barnall, Sikes, Kofler, Frederick & Rainey

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
November 15, 1994

FINANCIAL STATEMENTS

ST. MARTIN PARISH ELECTION
St. Martinville, Louisiana
Tax Collection Agency Fund

Statement of Assets and Liabilities
June 30, 1994

ASSETS	
Cash and interest-bearing deposits	2256,785 0000000000
LIABILITIES	
Due to taxing bodies and others	2256,785 0000000000

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH TREASURY
 St. Martinville, Louisiana
 Tax collector Agency Fund

STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNAPPORTED BALANCES
 Year Ended June 30, 1966

Unapported balances at July 1, 1965	\$ 103,123
Collections:	
Ad valorem taxes	10,110,714
State revenue sharing	987,144
Spending Licenses	100,717
Parish Licenses	217,786
Interest	35,380
Refunds and redemptions	48,822
Tax notices, costs, etc.	38,432
Total collections	<u>11,568,085</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	104,881
Louisiana Department of Agriculture and Forestry	18,087
Louisiana Tax Commission	5,124
RICHARDSON PARISH LEVY DISTRICT	170,189
Town-Verdun Protestant District	88,554
St. Martin Parish:	
Police Jury	4,158,438
School Board	3,355,783
Jessie	350,000
Hospital Service District	150,368
Waterworks District No. 2	180,387
Sewerage District No. 1	282,478
Sheriff	1,488,135
Municipality	78,831
Public Library	478,877
Police PUNCH	285,740
Refunds, etc.	<u>75,222</u>
Total distributions	<u>11,433,883</u>
Unapported balances at June 30, 1966	\$ 134,242

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements

11) Summary of significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1874, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and sporting licenses.

Louisiana Revised Statute 24:547(B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial reflects financial activity of the Sheriff relating only to his responsibility as an-officio tax collector. Accounts included in this report are also included in the Sheriff's general purpose financial statements.

The records of the tax collector are established to reflect the collections imposed by law, distributions pursuant to each law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

12) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. As June 30, 1996, the Sheriff has interest-bearing deposits (check balances) totaling \$258,795, representing uncollected tax collections. Deposit balances bank statement as June 30, 1996 of \$248,513 are fully secured through Federal Deposit Insurance.

13) State Revenue Sharing Funds

The revenue sharing funds provided by Act 37 of 1989 were distributed as follows:

Archdiocese Boudry (Levee District)	\$ 12,344
Township-Parishes (Preschooler District)	12,344
St. Martin Parish:	
Police Jury	543,745
School Board	289,326
Sheriff	100,000
Public Library	57,570
Assessor	68,000
Municipalities	74,871
Parish Funds	12,357
Total	\$865,354

DR. MARTIN LUTHER KING, JR.
St. Martinville, Louisiana

Notes to Financial Statements (continued)

(4) Unsettled Balances

The unsettled cash balance at June 30, 1998 of \$250,785 consists of \$47,878 in motor vehicle property taxes, \$144,731 in ad valorem taxes, \$38,328 in operating licenses, \$13,968 in permit licenses, \$5,842 in interest, and \$154 in other collections.

INTERNAL CONTROL AND COMPLIANCE

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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Significant Deficiency of Accounting Functions

Findings:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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.

Our 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 to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Skyles, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

SHREVEPORT OFFICE, LOUISIANA
November 18, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION IN LIMITED LIABILITY JURISDICTION)

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1000 Poydras Street
New Orleans, Louisiana 70112
Phone: (504) 581-1000
Fax: (504) 581-1001

MEMO

November 15, 1996

Mr. Charles A. Fanchler
St. Martin Parish Sheriff and
Tax Collector
P.O. Box 100
St. Martinville, Louisiana 70588

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE ISSUED ON AN ASPECT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

100 Poydras Street
New Orleans, Louisiana 70112

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New Orleans, Louisiana 70112

The Honorable Charles A. Fanchler
St. Martin Parish Sheriff and
Tax Collector
St. Martinville, Louisiana

We have audited the Tax Collector Fund Agency Inmate financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and uncollected balances have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws and regulations applicable to the Tax Collector Fund is the responsibility of the St. Martin Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, the objective of our audit of the financial statements 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. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Denon Bridge, Louisiana
November 15, 1996

MEMBER OF
THE ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS
100 Poydras Street
New Orleans, Louisiana 70112

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**ST. MARTIN PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**
St. Martinville, Louisiana

Financial Report

Year Ended June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 12/20/96

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Assets and Liabilities	4
Statement of Collections, Distributions, and Unsettled Balances	5
Notes to financial statements	6-7
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structures Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	8-10
Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	11