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WEST BATON HOUSE FOREIGN SERVICE
PORT ALLEN, LOUISIANA
FINANCIAL STATEMENTS
YEAR END 1968

RECEIVED

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LEGISLATIVE COUNCIL

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the recipient, 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: 1-26-77

**WEST BATON ROUGE PARISH SHERIFF
FOOT ALLEN, LOUISIANA**

**General Purpose Financial Statements
with Independent Auditor's Reports
As of and for the Year Ended
June 30, 1994
With Supplemental Information Schedules**

WEST BAYOU BOUGE PARISH SHERIFF
Port Allen, Louisiana

General Purpose Financial Statements
Independent Auditor's Reports
As of and for the Year Ended June 30, 1998
with Supplemental Information Schedules

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PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

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December 12, 1996

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Sheriff, a component unit of the West Baton Rouge Parish Council, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the West Baton Rouge Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued reports dated December 12, 1996, on my consideration of the West Baton Rouge Parish Sheriff's internal control structure as

**INDEPENDENT AUDITOR'S REPORT
(EXCLUDED)**

listed in the table of contents, and reports dated December 12, 1998, on its compliance with laws and regulations as listed in the table of contents.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the West Baton Rouge Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

A handwritten signature in dark ink, appearing to be "Philip J. [unclear]", written in a cursive style.

West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Combined Balance Sheet
 All Fund Types and Account Groups
 For the Year Ended June 30, 1994

	GOVERNMENTAL FUNDS		FINANCIAL FUNDS
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$1,640,481	\$ 147,831	\$ 281,000
Receivables	116,348	59,830	
Due from other funds	192,809	35,681	
Land, building, and equipment			
Amount to be provided for retirement of long-term debt			
TOTAL ASSETS AND OTHER DEBITS	\$1,952,638	\$ 243,332	\$ 281,000
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	47,307	22,939	3,158
Due to other funds		181,645	48,000
Due to taxing bodies and others			181,450
Certificates of indebtedness			
Total Liabilities	47,307	204,584	232,608
Fund Equity:			
Investment in general fixed assets			
Fund balance-unreserved-non-designated	1,843,331	138,331	0
Total Fund Equity	1,843,331	138,331	0
TOTAL LIABILITIES AND FUND EQUITY	\$1,952,638	\$ 243,332	\$ 232,608

See accompanying notes and Independent Auditor's Report.

<u>ACCOUNT GROUPS</u>			
<u>GENERAL</u>	<u>GENERAL</u>		<u>TOTAL</u>
<u>FIXED</u>	<u>LONG-TERM</u>		<u>MERCHANDISE</u>
<u>ASSETS</u>	<u>DEBT</u>		<u>ON HAND</u>
			82,829,817
			175,981
			168,560
2,406,417			2,406,417
	630,000		630,000
<u>22,406,417</u>	<u>2,630,000</u>		<u>25,480,015</u>
			71,396
			168,500
			187,600
	650,000		650,000
	650,000		1,313,495
2,406,417			2,406,417
			1,360,362
<u>2,406,417</u>			<u>4,367,315</u>
<u>22,406,417</u>	<u>2,630,000</u>		<u>25,480,015</u>

West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Governmental Funds
 Statement of Revenues, Expenditures,
 and Charges in Fund Balances-Budget
 (GAAP Basis) and Actual-General Fund
 and Special Revenue Fund
 For the Year Ended June 30, 1994

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
All Valued taxes	\$2,041,100	\$2,040,918	\$ 0,182
Intergovernmental revenues:			
Federal grants	7,000	10,270	3,270
State grants:			
State revenue sharing (net)	40,200	40,200	0
State supplemental pay	153,150	103,120	(50,030)
Drug abuse resistance education	10,340	10,310	(30)
Fees, charges and commission for services:			
Commission on state revenue sharing	70,910	70,517	(393)
Civil and criminal fees	404,700	405,132	432
Court attendance	0,000	0,422	422
Transporting prisoners	11,000	10,100	(900)
Feeding and keeping prisoners	401,200	402,400	1,200
Court costs	27,700	28,700	1,000
Use of money and property - interest	71,000	77,020	6,020
Sale of merchandise	0,420	0,420	0
Contributions- D.A.R.E.	0	0	0
Miscellaneous	4,224	22,200	17,976
Total revenues	<u>\$2,322,524</u>	<u>\$2,307,120</u>	<u>\$ 15,404</u>

See accompanying notes and Independent Auditor's Report.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
833,371	833,371	0 0
339,474	342,639	3,166
618	730	120
37,000	41,342	4,342
<u>\$ 410,455</u>	<u>\$ 417,872</u>	<u>\$ 7,418</u>

Statement B (Continued)

West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Statement of Revenues, Expenditures,
and Changes in Fund Balances—Budget
(GPAP Basis) and Actual—General Fund
and Special Revenue Fund
For the Year Ended June 30, 1986

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
EXPENDITURES			
Public safety:			
Personnel services and related			
Benefits	\$2,394,043	\$2,399,988	\$ (5,945)
Operating services	482,988	588,079	8,507
Materials and supplies	150,096	150,732	(636)
Travel and training	35,080	38,067	(2,987)
Capital outlay	97,719	107,294	(9,575)
Purchase of merchandise for resale	1,861	1,861	0
Total expenditures	<u>3,277,328</u>	<u>3,391,591</u>	<u>114,263</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>58,126</u>	<u>95,122</u>	<u>36,996</u>
OTHER FINANCING SOURCES			
Sale of assets	3,733	3,733	0
Loan proceeds	1,735	1,335	0
Total other financing sources	<u>5,468</u>	<u>5,068</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>63,594</u>	<u>90,090</u>	<u>26,496</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,743,474</u>	<u>1,743,474</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$1,807,068</u>	<u>\$1,833,564</u>	<u>\$ 26,496</u>

See accompanying notes and Independent Auditor's Report.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 121,488	\$ 112,977	\$ 8,511
79,437	109,810	(30,373)
13,996	13,163	(867)
339,426	347,071	(7,645)
<u>22,855</u>	<u>27,248</u>	<u>(4,393)</u>
<u>578,402</u>	<u>1,019,208</u>	<u>(438,806)</u>
<u>(568,028)</u>	<u>(592,413)</u>	<u>(24,385)</u>
<u>698,008</u>	<u>698,008</u>	<u>0</u>
<u>698,008</u>	<u>698,008</u>	<u>0</u>
<u>122,975</u>	<u>97,587</u>	<u>(25,388)</u>
<u>28,084</u>	<u>28,084</u>	<u>0</u>
<u>\$ 144,939</u>	<u>\$ 128,571</u>	<u>\$ 16,368</u>

West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Special Revenue Funds
 Combining Balance Sheet
 For the Year Ended June 30, 1986

	PRISONER'S WELFARE	NEVER WROT DUNG TASK FORCE	WORK RELEASE	TOTAL
ASSETS				
Cash and cash equivalents	\$ 19,728	\$ 10,315	\$ 117,891	\$ 147,934
Accounts receivable		8,928	50,785	59,713
Due from inmates			15,691	15,691
TOTAL ASSETS	<u>19,728</u>	<u>19,243</u>	<u>184,367</u>	<u>243,338</u>
LIABILITIES				
Accounts payable		3,654	19,385	23,039
Due to General Fund		8,383	83,692	92,075
TOTAL LIABILITIES		<u>12,037</u>	<u>103,077</u>	<u>115,114</u>
Fund balance	<u>19,728</u>	<u>7,206</u>	<u>81,290</u>	<u>108,224</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 19,728</u>	<u>\$ 19,243</u>	<u>\$ 184,367</u>	<u>\$ 243,338</u>

See accompanying notes and Independent Auditor's Report.

West Baton Rouge Parish Sheriff
 Fort Allen, Louisiana

Special Revenue Funds
 Combining Statement of Revenues,
 Expenditures and Charges in
 Fund Balances
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1996

	<u>BATEL WEST MISSISSIPPI TASK FORCE</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Intergovernmental revenues:			
Federal grants	\$ 31,371	\$ 31,371	\$ 0
Civil and criminal fees	2,774	2,774	0
Use of money and property-interest	300	278	22
Sale of merchandise			
Total revenues	<u>34,445</u>	<u>34,423</u>	<u>22</u>
EXPENDITURES			
Personal services and related benefits			
Operating services	28,943	28,063	(8,881)
Materials and supplies			
Capital outlay	12,429	12,369	60
Purchases of merchandise for resale			
Total expenditures	<u>41,372</u>	<u>40,432</u>	<u>(8,941)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES			
	<u>3,073</u>	<u>(2,009)</u>	<u>(5,082)</u>
OTHER FINANCING SOURCE			
Loan proceeds			
EXCESS OF REVENUES AND OTHER SOURCE (DEFICIENCY) OVER EXPENDITURES			
	<u>3,073</u>	<u>(2,009)</u>	<u>(5,082)</u>
FUND BALANCE AT BEGINNING OF YEAR			
	<u>4,928</u>	<u>4,928</u>	<u>0</u>
FUND BALANCE AT END OF YEAR			
	<u>\$ 4,928</u>	<u>\$ 4,928</u>	<u>\$ (5,082)</u>

See accompanying notes and Independent Auditor's Report.

PRISONER RELEASE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 25,000	\$ 26,000	\$ 1,000
<u>25,000</u>	<u>26,000</u>	<u>1,000</u>

544	544	0
<u>20,000</u>	<u>19,661</u>	<u>3,339</u>
<u>20,544</u>	<u>19,907</u>	<u>3,339</u>

4,456 7,720 3,264

4,456 7,720 3,264

12,800 12,800 0

\$ 15,440 \$ 19,720 \$ 3,280

WAGE RELEASE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 304,700	\$ 319,800	\$ 1,100
300	400	100
<u>12,000</u>	<u>14,220</u>	<u>2,220</u>
<u>300,000</u>	<u>304,420</u>	<u>5,477</u>

121,000	120,000	0,000
57,400	83,700	[26,300]
12,000	12,000	0
700,000	734,000	[34,000]
3,000	0,000	3,000
<u>800,000</u>	<u>800,000</u>	<u>0,000</u>

(573,510) (598,000) 24,490

480,000 500,000 20,000

110,487 92,010 18,477

\$ 110,487 \$ 92,010 \$ 18,477

Special Revenue Funds
 Combining Statement of Revenues,
 Expenditures and Changes in
 Fund Balances
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1998

Statement B (Continued)

	<u>TOTALS</u>		VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
REVENUES			
Intergovernmental revenues:			
Federal grants	\$ 33,371	\$ 33,371	\$ 0
Civil and criminal fees	339,474	343,830	3,356
Use of money and property-interest	610	730	120
Sale of merchandise	37,000	41,342	4,342
Total revenues	<u>410,455</u>	<u>420,273</u>	<u>9,818</u>
EXPENDITURES			
Personal services and related			
benefits	121,888	123,977	2,089
Operating services	70,437	109,830	(39,393)
Materials and supplies	13,886	13,183	(603)
Capital outlay	739,428	787,071	(47,643)
Purchase of merchandise for resale	23,864	27,288	(3,424)
Total expenditures	<u>1,673,403</u>	<u>1,061,269</u>	<u>(612,134)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(126,928)</u>	<u>(640,996)</u>	<u>(514,068)</u>
OTHER FINANCIAL SOURCE			
Loan proceeds	602,000	602,000	0
EXCESS OF REVENUES AND OTHER SOURCE (DEFICIENCY) OVER EXPENDITURES	<u>475,072</u>	<u>(48,996)</u>	<u>(524,068)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>26,988</u>	<u>26,988</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 169,958</u>	<u>\$ 118,032</u>	<u>\$ (51,926)</u>

See accompanying notes and Independent Auditor's Report.

**WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and oversees duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the Parish, for reporting purposes, the West Baton Rouge Parish Council is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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. Governmental Accounting Standards Board (GASB) Codification Section 2100 establishes criteria determining

**WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

which component units should be considered part of the West Baton Rouge Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council maintains and operates the parish courthouse in which the Sheriff's office is located and provides funds for equipment and furniture of the Sheriff's office, the Sheriff was determined to be a component unit of the West Baton Rouge Parish Council, the financial reporting entity. The general purpose financial statements present information only on the funds maintained by the Sheriff and do not present information on the Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its 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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain

WEST HATCH BOSSIE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (agency funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 23:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

PRISONERS WELFARE FUND

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenue is used to purchase recreational equipment, personal items, etc. and items for resale.

DRUG TASK FORCE FUND

The River West Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission on Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WORK RELEASE FUND

The Work Release Fund was established by RC 15: 1111-1135 to enable inmates of the Department of Corrections to participate in a community rehabilitation program that will help equip participants to return to society. The Work Release Center was originally operated by Gulf Coast Corrections, Inc. but was purchased by the Sheriff's office March 1, 1996.

**WEST BAYOU BOUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, wages of inmates, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, etc., in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All revenues are recorded when received during the fiscal year and accrued on the ending date. Ad Valorem taxes are generally received during the first ten days of December through June, with the incoming flow of earned commissions and fees occurring throughout the year.

Federal and state grants are recorded when the Sheriff is entitled to the funds.

Interest income on interest bearing demand accounts is recorded when earned.

Substantially all other revenues are recorded when received.

Expenditures

All expenditures are recorded on the date the check is written with unpaid expenses accrued on the last day of the fiscal year. The cash outflow of the office is fairly constant throughout the year, with salaries being the major single item. A subsidiary payroll account exists to handle this expenditure within the General Fund.

**WEST BATON BOUGE PARISH SHERIFF
POST ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

Other Financing Sources (Use)

Proceeds from the sale of fixed assets and loan proceeds are accounted for as other financing sources and are recognized when received.

E. BUDGET PRACTICES

The Sheriff prepares an annual budget for the General Fund and special revenue funds on the modified accrual basis of accounting.

The proposed budgets for the fiscal year ended June 30, 1996, were made available for public inspection on June 15, 1996. The proposed budgets were published in the official journal 15 days prior to the public hearing, which was held at the West Baton Rouge Parish Sheriff's office on June 15, 1996, for comments from taxpayers. The budgets are legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Although encumbrance accounting is not used, formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes accounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include accounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the Parish

**WEST BATON BOUGE PARISH SHERIFF
 PORT ALLEN, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS**

Council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Buildings	\$	60,000
Vehicles		809,783
Office Furniture and Equipment		238,874
Law Enforcement Weapons and Equipment		887,314
Land and Building-Work Release Center		632,806
		<u>\$2,408,417</u>

The West Baton Rouge Parish Sheriff's office issued a certificate of indebtedness to provide funds for the acquisition of a major capital facility. The certificate of indebtedness is a direct obligation and pledge of the full faith and credit of the West Baton Rouge Parish Sheriff's office. Annual debt service requirements to maturity including interest of \$83,461 at rates varying between 4% and 4.5% is as follows:

<u>June 30,</u>		
1987	\$149,388	
1988	154,813	
1989	158,388	
2000	158,317	
2001	<u>181,815</u>	
 TOTAL	 <u>\$783,461</u>	

B. VACATION AND SICK LEAVE

The Sheriff's office has the following policy related to vacation and sick leave.

Vacation is based on years of service and is not vested nor allowed to accumulate : One week after one year; two weeks after two to ten years; three weeks after ten to fifteen years; four weeks after fifteen or more years.

Employees are allowed six sick leave days per year. Extended sick leave must be approved only by the Sheriff.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1998, which require approval or disclosure to conform with generally accepted accounting principles.

WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>AUTHORIZED</u> <u>MILLAGE</u>	<u>LEVIED</u> <u>MILLAGE</u>
Law Enforcement District	18.10	16.10

The following are the principal taxpayers for the parish:

<u>COMPANY / TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>VALUATION</u>	<u>%</u>
Dow Chemical Co.	Chemicals	28,648,880	18.80
Kason Corporation	Oil Storage	18,141,450	8.85
Staco Refining Co.	Oil Refinery	11,300,840	7.78
Cargill	Grain Exporters	4,788,330	3.55
Copolymer R and O Co.	Chemicals	3,826,370	3.54
Occidental Chemical Co.	Chemical Plant	3,826,870	3.53
Katery, Inc.	Electricity	3,818,240	3.40
National Marine	Barge Builders	3,409,360	2.81
South Central Bell	Telephone Service	3,143,980	2.81
Union Pacific Railway	Rail Transport	3,138,490	2.81

3. CASH AND CASH EQUIVALENTS

At June 30, 1986, the Sheriff has cash and cash equivalents (collected bank balances) totaling \$3,914,395, as follows:

Demand deposits	\$ 351,697
Interest bearing demand deposits	1,688,998
Petty cash	1,700
Total	<u>\$3,914,395</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of 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 financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1986, the

WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

Sheriff has \$494,441 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of Federal Deposit Insurance and \$1,845,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank. At June 30, 1996, the Sheriff had an deposit with the Louisiana Asset Management Fund the amount of \$1,845,441. No pledge of securities is required by the Sheriff on this deposit.

4. RECEIVABLES

The receivables of \$175,981 at June 30, 1996, are as follows:

<u>Special</u> <u>General</u> <u>Class of Receivable</u>	<u>Reveras</u> <u>Funds</u>	<u>Funds</u>
Intergovernmental	\$ 114,348	\$ 59,633
Total	<u>\$ 114,348</u>	<u>\$ 59,633</u>

5. SEE FROM/TO OTHER FUNDS

Individual balance due from/to other funds at June 30, 1996, are as follows:

<u>Fund</u>	<u>Due from</u> <u>Other</u> <u>Funds</u>	<u>Due to</u> <u>Other</u> <u>Funds</u>
General fund	\$131,009	
Tax collection		\$ 7,759
Sheriff's clearing account		23,404
River West Drug Task Force		8,553
Work Release Fund	31,601	93,593
Inmate Fund		28,821
	<u>\$162,610</u>	<u>\$154,220</u>

6. PENSION PLAN

Substantially all employees of the West Baton Rouge Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and

**WEST BATON BRIDGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

ed at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years. (Act 1117 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 14 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3183, Monroe, Louisiana 71220, or by calling (318) 387-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.8 percent of annual covered payroll. Contributions to the system also include one-half of one percent of the taxes shown to be collectable by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the system for the years ending June 30, 1998, 1999, and 1994 were \$107,000, \$78,779, and \$74,349, respectively, equal to the required contributions for each year.

**WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

7. POST RETIREMENT BENEFITS

The West Baton Rouge Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The Sheriff's cost of benefits provided to employees and retirees was \$282,327 at June 30, 1996. The cost of retiree benefits for nine retirees total \$21,492 for June 30, 1996.

8. LEASES

The Sheriff of West Baton Rouge Parish and police departments of Port Allen, Addis and White Castle entered into an operating lease of a building to be used as a law enforcement facility (River West Drug Task Force) with a commencement date of March 1, 1995. The lease is for one year with an option to renew for two additional years. The gross commitment is \$9,000, and for fiscal year ended June 30, 1996, the rent cost is \$9,000.

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Agency Funds</u>			
	<u>Sheriff's</u>	<u>clearing</u>	<u>Tax</u>	<u>Impute</u>
	<u>298</u>	<u>Account</u>	<u>Collector</u>	<u>Account</u>
Balance, 07/01/95	\$ 298	\$ 212,787	\$ 8,147	\$ 0
Additions	248,439	504,460	21,387,495	884,800
Deductions	259,588	326,744	21,224,843	866,829
Balance, 06/30/96	<u>\$ 1,129</u>	<u>\$ 390,483</u>	<u>\$ 41,322</u>	<u>\$ 117,971</u>

10. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

No expenditures of the West Baton Rouge Parish Sheriff are paid by the Parish Council.

WEST BATON BOUGE PARISH SHERIFF
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

10. LITIGATION

As June 30, 1996, the West Baton Rouge Parish Sheriff was involved in several lawsuits. The Sheriff's legal advisors are unable to estimate the ultimate resolution of these matters.

11. RELATED PARTY TRANSACTION

The West Baton Rouge Parish Sheriff uses a repair shop and fuel dispensing facility which is located on land owned by the West Baton Rouge Parish Council. There is no rent paid by the Sheriff for the use of this property.

WEST BATON BOUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
AS OF AND FOR THE YEAR ENDER JUNE 30, 1986

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for payments of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 17 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

CLEARING ACCOUNT

This account is used by the West Baton Rouge Parish Sheriff to account for collections and payment of cash bonds, fines, court costs, and bond fees.

INMATE ACCOUNT

This account is used by the West Baton Rouge Parish Sheriff to account for inmate earnings and withdrawals while inmates are participating in the work release program.

West Baton Rouge Parish Sheriff
Port Allen, LouisianaFiduciary Funds - Agency Funds
Combining Balance Sheet
For the Year Ended June 30, 1996

	SHERIFF'S	CLEARING	TAX	DEBATE
	ACCOUNT	ACCOUNT	COLLECTOR	ACCOUNT
ASSETS				
Cash and cash equivalents	\$ 1,152	\$ 28,483	\$ 41,889	\$ 117,871
TOTAL ASSETS	<u>\$ 1,152</u>	<u>\$ 28,483</u>	<u>\$ 41,889</u>	<u>\$ 117,871</u>
LIABILITIES				
Due to other funds	\$ 1,152	\$ 27,494	\$ 7,388	\$ 38,691
Due to taxing bodies and others		82,079	14,241	82,280
TOTAL LIABILITIES	<u>\$ 1,152</u>	<u>\$ 28,483</u>	<u>\$ 41,889</u>	<u>\$ 117,871</u>

TOTALS

\$ 201,000

\$ 101,000

\$ 40,000

181,000

\$ 201,000

West Baton Rouge Parish Sheriff
Port Allen, LouisianaFiduciary Funds - Agency Funds
Schedule of Changes in Balance Due
to Taxing Bodies and Others
For the Year Ended June 30, 1996

	SHERIFF'S	CLEARING	TAX	INMATE
	ACCOUNT	ACCOUNT	COLLECTOR	ACCOUNT
BALANCE AT BEGINNING OF YEAR	\$ 250	\$ 112,783	\$ 9,147	\$ 0
ADDITIONS				
Deposits				
Sheriff's sales	120,833			
Bonds		22,594		
Fines and costs		473,288		
overpayments	113,834			
Notes and other				884,428
Other deposits	26,883	9,032		
Taxes, fees, etc. paid to Tax Collector			11,360,870	
Interest on investments		2,266	6,822	
Total additions	<u>260,620</u>	<u>508,458</u>	<u>11,367,692</u>	<u>884,428</u>
Total	<u>260,716</u>	<u>613,222</u>	<u>11,316,842</u>	<u>884,428</u>
DEDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others			11,274,843	
Deposits settled to:				
Sheriff's General Fund	86,996	86,137		81,388
Parish Council		28,008		
District Attorney		47,834		
Clerk of Court	18,480	23,234		
Indigent defender board		137,712		
Litigants	140,775			
Attorneys, appraisers, etc.	10,828			
Louisiana commission on law enforcement		10,477		
Judicial expense fund		29,890		
Work release center				114,258
Other settlements	5,017	25,354		283,485
Other reductions	21,288	41,808		23,407
Total deductions	<u>328,284</u>	<u>328,744</u>	<u>11,234,941</u>	<u>528,423</u>
BALANCE AT END OF YEAR	\$ 1,182	\$ 88,482	\$ 41,899	\$ 112,971

TOTAL

\$ 122,312

122,000
22,984
471,268
153,534
484,480
35,885

11,360,870

6,281

12,367,151

12,879,365

11,274,840

194,432
22,028
47,534
35,914
122,712
140,725
10,828

10,877

20,880

124,270

482,728

80,272

12,621,380

\$ 151,402

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on the schedule of federal financial assistance, compliance with laws, regulations, contracts, and grants, and internal control structure are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States; the Office of Management and Budget's Circular A-133, Audits of State and Local Governments; the Single Audit Act of 1984; and the Louisiana Governmental Audit Code, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

EXHIBIT A

December 12, 1994

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**

Honorable Randall J. Andre*
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff, as of and for the year ended June 30, 1994, and have issued my report thereon dated December 12, 1994. These general purpose financial statements are the responsibility of the West Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Parish Sheriff, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



EXHIBIT B

West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Schedule of Federal Financial Assistance
 For the Year Ended June 30, 1998

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
June 30, 1998		
United States Department of Justice Louisiana Commission of Law Enforcement River West Drug Task Force	16.578	\$ 11,971
United States Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program	10.840	\$ 858

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EXHIBIT C

December 12, 1996

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Randall J. Andre²
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 12, 1996.

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 West Baton Rouge Parish Sheriff 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 preparation of the general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors and 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 my audit of the general purpose

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONCLUDED)

financial statements of the West Baton Rouge Parish Sheriff, for the year ended June 30, 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 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 and irregularities in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

My report on internal control structure is intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to the appropriate public officials.



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EXHIBIT B

December 13, 1996

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Randall J. Andre*
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff, as of and for the year ended June 30, 1996, and have issued my report thereon dated December 13, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended June 30, 1996, I considered the internal control structure of the West Baton Rouge Parish Sheriff in order to determine my auditing procedures for the purpose of expressing my opinion on the West Baton Rouge Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 13, 1996.

The management of the West Baton Rouge Parish Sheriff 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

**EMPLOYMENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)**

structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- Treasury/finance
- Budgeting and budget reporting
- Revenues/receipts
- Purchases/distributions/payroll
- Financial reporting
- Electronic data processing

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1996, the Newk Boston House Parish Sheriff had no major federal financial assistance programs and expended 103% of the total federal financial assistance under the non-major federal financial assistance programs listed on Page 34.

I performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONCLUDED)

storementioned non-major programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information and use of the West Baton Rouge Parish Sheriff and his management. By provision of state law, this report is a public document, and it has been distributed to the appropriate public officials.



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EXHIBIT B

December 22, 1998

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

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 22, 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 West Baton Rouge Parish Sheriff is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the West Baton Rouge Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on 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.

This report is intended for the information and use of the Sheriff and his management. By provisions of State law, this report is a public document, and it has been distributed to the appropriate public officials.

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EXHIBIT F

December 12, 1998

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 12, 1998.

I have applied procedures to test the West Baton Rouge Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1998:

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Drug-free Workplace Act
Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Baton Rouge Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE USRIPAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS
(CONTINUED)

With respect to items not tested, nothing came to my attention that caused me to believe that the West Baton Rouge Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information and use of the Sheriff and his management. By provisions of state law, this report is a public document, and it has been distributed to the appropriate public officials.



EXHIBIT G

December 12, 1986

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Marshall S. Andre'
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Sheriff, as of and for the year ended June 30, 1986, and have issued my report thereon dated December 12, 1986.

In connection with my audit of the 1986 general purpose financial statements of the West Baton Rouge Parish Sheriff, and with my consideration of the West Baton Rouge Parish Sheriff's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments", I selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended June 30, 1986. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and reporting that are applicable to those transactions and eligibility. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Baton Rouge Parish Sheriff's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the West Baton Rouge Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information and use of the Sheriff and his management. By provisions of state law, this report is a public document, and it has been distributed to the appropriate public officials.