

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
 Year Ended June 30, 1996

Unsettled balances, July 1, 1995	<u>\$ 128,205</u>
 Collections:	
Ad valorem taxes	5,283,385
Angling, hunting, and trapping licenses	104,361
Interest earned on -	
Delinquent taxes	4,695
Protest taxes	4,408
Demand deposits	7,271
State revenue sharing	738,475
Tax notices, advertising, recording fees, deeds, etc.	3,351
Redemptions	<u>2,695</u>
Total collections	<u>6,148,641</u>
 Total	 <u>6,276,846</u>
 Distributions:	
Evangeline Parish -	
School Board	2,489,043
Police Jury	1,749,668
Sheriff	565,281
Assessor	319,693
Drainage districts	58,996
Waterworks District No. 1	48,494
Communication district	84,115
Fire protection districts	348,765
Council on Aging	100,620
Louisiana Department of Wildlife and Fisheries	85,388
Louisiana Department of Treasury	11,769
Louisiana Tax Commission	3,751
Pension funds	154,817
Refunds	2,435
Redemptions	<u>3,023</u>
Total distributions	<u>6,025,858</u>
 Unsettled balances at June 30, 1996	 <u>\$ 250,988</u>

The accompanying notes are an integral part of this statement.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

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

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The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the Tax Collector Fund (agency fund) statement of collections, distributions, and unsettled balances of the Evangeline Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated July 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

Compliance with laws and regulations applicable to the Tax Collector Fund is the responsibility of the Evangeline Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, it should be noted that 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 the 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

Ville Platte, Louisiana
July 18, 1996

In planning and performing our audit of the financial statement of the Tax Collector Fund for the year ended 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 statement 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 statement.

Inadequate Segregation of Accounting Functions

Finding:

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 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 statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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We have audited the Tax Collector Fund (agency fund) statement of collections, distributions, and unsettled balances of the Evangeline Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated July 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

The Evangeline 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 the preparation of the financial statement 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.

INTERNAL CONTROL AND COMPLIANCE

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

Ad valorem taxes paid under protest -

\$234,961 of taxes paid under protest and interest earned to date of \$5,625 on the investment of these funds. These funds are held pending resolution of the protest.

\$240,586

Taxes and interest -

\$14 of interest which has not been remitted to taxing bodies

14

Angling, hunting and trapping licenses -

\$10,388 of angling and hunting license fees collected, but not yet remitted.

10,388

Total unsettled balance, June 30, 1996

\$250,988

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 condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statement of the Tax Collector Fund, for the year ended June 30, 1996.

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

Ville Platte, Louisiana
July 18, 1996

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EVANGELINE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Ville Platte, 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 NOV 20 1996

FINANCIAL STATEMENT

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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INDEPENDENT AUDITOR'S REPORT

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Evangeline Parish Sheriff as of and for the year ended June 30, 1996 as listed in the table of contents. This financial statement is the responsibility of the Evangeline Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Evangeline Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statement on collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1996, on the basis of accounting described in Note 1.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
July 18, 1996

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EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statement

(1) 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 ad valorem property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

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

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1996, the Sheriff has interest-bearing deposits totaling \$250,988 (book balances) on deposit with local financial institutions. These deposit balances of \$256,251 (bank balances) are fully secured through federal deposit insurance and pledged securities at June 30, 1996.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 956 of 1991 were distributed as follows:

Evangeline Parish:	
Police Jury	\$267,136
School Board	249,692
Assessor	50,858
Sheriff	68,912
Council on Aging	16,459
Waterworks District No. 1	4,125
Gravity Drainage Districts	7,901
Fire Protection Districts	63,230
Pension funds	<u>10,162</u>
Total	<u>\$738,475</u>