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**ST. JOHN THE BAPTIST PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)**  
LaPlace, Louisiana

**Financial Report**

**Year Ended June 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or proposed, 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 12 1997

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
as Ex-Officio Parish Tax Collector  
LaPlace, Louisiana

We have audited the accompanying statement of assets and liabilities and the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1997. These financial statements are the responsibility of the St. John the Baptist Parish Sheriff as Ex-Officio Parish 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. Those 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 and the collections, distributions and unsettled balances of the Tax Collector Fund of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1997, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated September 12, 1997, on our consideration of the St. John the Baptist Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain laws and regulations.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
September 12, 1997

FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH SHERIFF  
TAX COLLECTOR AGENCY FUND  
LaPlace, Louisiana

Statement of Assets and Liabilities  
June 30, 1997

ASSETS

Cash and interest-bearing deposits	\$244,680
	=====

LIABILITIES

Due to taxing bodies and others	\$244,680
	=====

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements

(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, parish occupational licenses, 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 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, 1997, the Sheriff has interest-bearing deposits (book balances) totaling \$244,680, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1997 of \$224,465 are fully secured through federal deposit insurance as well as the pledge of securities.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 38 of 1996 received during the year were allocated among the taxing bodies as follows:

Pontchartrain Levee District	\$ 59,720
Lafourche Basin Levee District	3,734
St. John the Baptist Parish:	
Council	105,754
School Board	200,189
Assessor	53,802
Library	66,262
Sheriff:	
Law enforcement district	265,379
Commission	115,155
Pension funds	<u>14,039</u>
Total	\$884,034 =====

(4) Unsettled Balances

The unsettled cash balance at June 30, 1997 of \$244,680 consists of \$9,440 in motor vehicle taxes, \$29,059 in current year taxes, \$25,128 in interest earned, \$19,401 in sporting licenses, \$30,101 in parish licenses, \$4,915 in refunds and redemptions, \$68,371 in fines and forfeitures, and \$58,265 in criminal costs.



INTERNAL CONTROL AND COMPLIANCE

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff as  
Ex-Officio Tax Collector  
LaPlace, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 12, 1997. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and unsettled 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 the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. John the Baptist Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. John the Baptist Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. John the Baptist Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described below.

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 condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

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.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
September 12, 1997