

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

The Honorable Jerry L. Laperfor
Terrebonne Parish Sheriff as
Ex-Officio Tax Collector
Houma, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 23, 1997.

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 Terrebonne 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, the objective of our audit of the Tax Collector Fund financial statements of the Terrebonne Parish Sheriff 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.

Bergeron & Lanoux

September 23, 1997

In planning and performing our audit of the financial statement of the Tax Collector Fund for the year ended June 30, 1967, 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.

Our 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 reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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



September 29, 1967

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

The Honorable Jerry L. Lapointe
Terrebonne Parish Sheriff
Ex-Officio Tax Collector
Houma, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statement of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 23, 1997.

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 Terrebonne 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. 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 financial statements 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

TERREBONNE PARISH SHERIFF
 Tax Collector Agency Fund
 Houma, Louisiana

Notes to Financial Statement, Continued

3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 1220 of 1995 received during the year were allocated among the taxing bodies as follows:

Atchafalaya Levee District	\$ 99,183
Terrebonne Parish:	
Consolidated Government	1,105,033
Sheriff	217,179
School Board	238,357
Recreation districts	160,336
Fire districts	163,879
Pension Funds	<u>63,374</u>
Total	<u>\$ 2,027,321</u>

4) Unsettled Balances

The unsettled cash balance of \$475,057 at June 30, 1997 consists of \$381,199 in taxes, \$54,964 in sporting licenses, \$5,554 in federal refuge revenue sharing and \$3,339 in tax notices, interest on deposits, etc.

TERREBONNE PARISH SHERIFF
Tax Collector Agency Fund
Houma, 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, parish occupational licenses, state revenue sharing funds, and sporting 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, as a agency fund, 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, 1997, the Sheriff has interest-bearing deposits (book balances) totaling \$475,037, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1997 of \$253,141 are secured by \$465,380 of federal deposit insurance and \$117,851 of pledged securities held by the custodian bank in the name of the fiscal agent bank (CRSB Category 3).

TERREBONNE PARISH SHERIFF
 Tax Collector Agency Fund
 Houma, Louisiana

Statement of Collections, Distributions and Unsettled Balances
 Year Ended June 30, 1997

Unsettled balances, June 30, 1996	<u>\$ 311,000</u>
Collections:	
All voluntary taxes	27,570,366
Sporting licenses	607,400
Parish licenses	204,369
Interest earned on:	
Delinquent taxes	35,594
Deposits of taxes, licenses, etc.	50,811
State revenue sharing	2,027,321
Federal refuge revenue sharing	6,569
Tax rebates, etc.	29,847
Refunds and redemptions	145,650
Louisiana Tax Commissioner's commission	7,563
Total collections	<u>30,682,520</u>
Total	<u>\$ 31,000,547</u>
Distributions:	
Louisiana Department of Wildlife and Fisheries	478,900
Acadiana Levee District	1,673,054
Terrebonne Parish:	
Assessor	435,294
Consolidated Government	16,189,669
School Board	5,413,214
Sheriff-Law Enforcement Tax	2,142,026
Sheriff-Commissions	420,663
Fire districts	1,355,799
Waterworks districts	2,230
Recreation districts	2,065,108
Refunds and redemptions	145,407
Parson funds	600,116
Louisiana Tax Commissioner's commission	12,660
Total distributions	<u>35,637,480</u>
Unsettled balances at June 30, 1997	<u>\$ 476,067</u>

See accompanying notes to financial statement.

INDEPENDENT AUDITOR'S REPORT

The Honorable Jerry L. Lejeune
Terrebonne Parish Sheriff
Ex-Officio Tax Collector
Houma, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff for the year ended June 30, 1997 as listed in the table of contents. This financial statement is the responsibility of the Terrebonne Parish Sheriff as Ex-Officio Parish 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. These 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). Further, the accompanying statement of 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 Terrebonne Parish Sheriff 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 23, 1997 on our consideration of the Tax Collector Fund's internal control structure and a report dated September 23, 1997 on its compliance with laws and regulations.

September 23, 1997

Bergeron & Lanaux

TERREBONNE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
HOUMA, LOUISIANA

Year Ended June 30, 1997

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TERREBONNE PARISH SHERIFF (AS EX-OFFICIO PARISH TAX COLLECTOR)

HOUMA, LOUISIANA

FINANCIAL REPORT

YEAR ENDED JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, 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 12 1987

Bergeron & Lanoux

— Chartered Public Accountants —
HOUMA, LOUISIANA

A PROFESSIONAL CORPORATION

NOV 12 1987