

2025 RELEASE UNDER E.O. 14176

CAMERON PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Cameron, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1996

CAMERON PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Cameron, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended June 30, 1986

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Independent Auditor's Report

HOWARD BOGARDUS
SHERIFF OF CAMERON
PARISH, ACQUITTANCE

MAURICE DE LOUVEAUX
CAMERON PARISH
ACQUITTANCE

OFFICE OF THE AUDITOR
GENERAL
MONROE, LOUISIANA
AND POLARIS, MISSISSIPPI

HONORABLE JAMES R. SANCHEZ
CAMERON PARISH SHERIFF AND
EX-GRATIA PARISH TAX COLLECTOR
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Cameron Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Cameron Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

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CAMERON PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Cameron, Louisiana
Independent Auditor's Report,
June 30, 1996

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1996, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with Government Auditing Standards, I have also issued a report dated September 2, 1996 on my consideration of the internal control structure of the Tax Collector Agency Fund of the Cameron Parish Sheriff and a report dated September 2, 1996 on compliance with laws and regulations.



West Monroe, Louisiana
September 2, 1996

FINANCIAL STATEMENTS

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1996

ASSETS

Cash

\$3,490,512**LIABILITIES**

Due to taxing bodies and others

\$3,490,512

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1995

UNSETTLED BALANCES, JUNE 30, 1995	<u>\$2,751,317</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	11,412,886
Prior year	8,099
Ad valorem taxes paid under protest	882,581
State Revenue Sharing	196,524
Spontaneous license	173,200
Parish occupational license	272,094
Interest on:	
NOW accounts	37,416
Delinquent taxes	5,157
Protested taxes held in escrow	98,694
Tax refunds, etc.	3,490
Refunds	29
Total collections	<u>13,997,946</u>
Total	<u>13,750,333</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	191,965
Louisiana Tax Commission	7,388
Cameron Parish:	
Assessor	245,480
Police Jury	2,899,146
School Board	3,664,297
Sheriff	2,023,388
Mosquito Control District	489,837
Ambulance districts	624,300
Hospital	121,984
Recreation districts	523,691
Drainage districts	472,093
Waterworks districts	591,714

(Continued)

CAMBRON PARISH SHERIFF
 Cambron, Louisiana
 TAX COLLECTOR AGENCY FUND
 Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1996

DISTRIBUTIONS (CONT'D.)

Cambron Parish (cont'd.)	
Sewerage District No. 1	582,686
Port, Harbor, and Terminal District	28,689
Pension funds	352,326
Refunds	75
Total distributions	<u>1,263,776</u>
UNSETTLED BALANCES, JUNE 30, 1996	<u>\$1,460,512</u>

(Continued)

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 1996

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 licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, and the distributions pursuant to such law, and uncollected balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1996, the sheriff has cash (bank balances) totaling \$3,461,061. All cash is deposited in interest bearing demand accounts, and is secured through \$200,000 of federal deposit insurance and \$6,854,226 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (LAASB Category 3).

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

Even though the pledged securities are considered unconditional (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1230 of 1995 were distributed as follows:

Cameron Parish:	
Police Jury	543,006
School Board	54,971
Assessment District	5,677
Drainage districts	2,588
Water districts	4,447
Sewerage District No. 1	1,791
Hospital services district	2,637
Recreation districts	1,599
San Cameron Port, Harbor, and Terminal District	357
Mosquito Control District	8,388
Sheriff:	
Law Enforcement District	18,525
Commission	47,002
Pension funds	<u>7,241</u>
Total	<u>\$1,96,524</u>

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1536 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date

CAMERON PARISH SHERIFF

Cameron, Louisiana

TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements (Continued)

The funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

Tax Year	Balance July 1, 1995 Additions			Balance June 30, 1996
		Taxes	Interest	Restorations	
1986	\$74,578		\$1,499		\$76,078
1987	95,221		1,916		97,137
1988	189,569		7,832		197,401
1989	193,468		3,288		196,756
1990	213,311		4,329		217,640
1991	247,758		4,983		252,742
1992	266,874		4,025		270,899
1993	211,509		4,283		215,792
1994	1,083,598		17,905	(\$192,525)	908,978
1995		<u>5892,381</u>	<u>8,627</u>		<u>921,008</u>
Total	<u>\$2,682,208</u>	<u>6892,381</u>	<u>98,644</u>	<u>(\$192,525)</u>	<u>\$3,470,808</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on internal control structure and compliance are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report
on Internal Control Structure**

VERNON R. COON
MEMBER OF DELoitTE
PUBLIC ACCOUNTANTS

OFFICE OF LEGISLATION
MISSISSIPPI HOUSE OF
REPRESENTATIVES

**PLANNING CENTER FOR
GOVERNMENTAL
ADMINISTRATIVE SERVICES**
NEW ORLEANS, LOUISIANA

HONORABLE JAMES R. SAYRE
CAMERON PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated September 2, 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 misstatements.

The management of Cameron 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 financial statements in accordance with generally accepted accounting principles or other comprehensive basis of accounting. 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.

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CHAIRMAN, FIRM
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CAMERON PARISH SHERIFF AND
EIS-OUTRICK TAX COLLECTOR
Cameron, Louisiana

Independent Auditor's Report on
Internal Control Structure
June 30, 1996

In planning and performing my audit of the financial statements of the Tax Collector Agency Fund of the Cameron 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 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 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. 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 use of management of the Cameron Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 2, 1996



**Independent Auditor's Report on
Compliance With Laws and Regulations**

THOMAS B. BOUTIN
DIRECTOR OF ACCOUNTS
PUBLIC ACCOUNTANTS

OFFICE OF LEGISLATION
GOVERNMENT SERVICES
MONROE, LOUISIANA

OFFICE OF THE COMPTROLLER
GENERAL
MONROE, LOUISIANA
400 PINEAPPLE AVENUE

HONORABLE JAMES H. SANDIE
CAMERON PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cameron, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1986, and for the year then ended and have issued my report thereon dated September 2, 1986.

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 Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide 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 and regulations, applicable to the Tax Collector Agency Fund, is the responsibility of the sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the sheriff's compliance with certain provisions of laws and regulations. However, the objective of my audit of the 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.

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CAMERON PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cameron, Louisiana
Independent Auditor's Report
on Compliance, Etc.
June 30, 1996

This report is intended for the use of management of the Cameron Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 2, 1996