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CATAHOULA PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
Harrisonburg, Louisiana

Financial Statements and  
Independent Auditor's Reports  
For the Period From July 1, 1996  
to May 31, 1997

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 to all 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: June 4, 1997

60-6141 41 15006  
COMMUNICATIONS SECTION  
6/4/97

**CATAHOULA PARISH TAX COLLECTOR**  
**Harrisonburg, Louisiana**



\* As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the exclusive tax collector of the parish and is responsible for the collection and distribution of all various property taxes, state and federal excises during fairs, and angling, hunting, and trapping licenses.

**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Financial Statements and Auditor's Report**  
For the Period From July 1, 1996  
to May 31, 1997

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JOHN R. VERCHER PC  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

Honorable Ronnie Bush  
Catahoula Parish Sheriff and  
Ex-Officio Tax Collector  
Harrisonburg, Louisiana

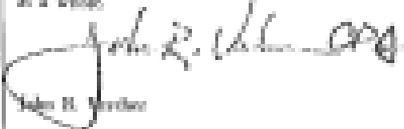
I have audited the statements of the Tax Collector Agency Fund of the Catahoula Parish Sheriff for the period from July 1, 1996 to May 31, 1997, as listed in the table of contents. This financial statement is the responsibility of the management of the Sheriff's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and the Government Auditing Standards 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 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. I believe that my audit provides a reasonable basis for my opinion.

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

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the Catahoula Parish Sheriff at May 31, 1997, and the collections and distributions for the period presented herein, on the basis of accounting as described in note 1.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statement of the Tax Collector Fund of the Catahoula Parish Sheriff. Such information has been subjected to the auditing procedures applied to the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



John R. Vercher

June 20, 1997  
Jena, Louisiana

**JOHN B. VERCHER PC**

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

Honorable Bonnie Beck  
Catahoula Parish Sheriff and  
Ex-Officio Tax Collector  
Bossierburg, Louisiana

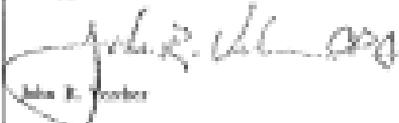
I have audited the statement of collections, distributions and unapplied balances of the Catahoula Parish Tax Collector Fund agency fund as of and for the period from July 1, 1998 to May 31, 1999 and have issued my report thereon dated June 25, 1999.

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 Catahoula Parish Tax Collector Fund is the responsibility of the Catahoula Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Tax Collector's compliance with certain provisions of laws, regulations, contracts, and grants. 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.

This report is intended for the information of the Catahoula Parish Sheriff's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John B. Vercher

Jana, Louisiana

June 26, 1999

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

Honorable Bonnie Book,  
Catahoula Parish Sheriff and  
Ex-Officio Tax Collector  
Harrisonburg, Louisiana

I have audited the statement of collections, distributions and unapplied balances of the Catahoula Parish Tax Collector Fund, for the period from July 1, 1996 to May 31, 1997, and have issued my report thereon dated June 26, 1997.

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 misstatement.

The management of the Catahoula Parish Sheriff, Harrisonburg, Louisiana, 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, the purpose of my evaluation of the structure in former 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 statement of collections, distributions, and unapplied balances of the Catahoula Parish Tax Collector Fund, for the period from July 1, 1996 to May 31, 1997, 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 statement of collections, distributions, and unapplied balances and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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 statements.

As discussed in the "Management Letter Comments" on page 10, the Sheriff has unapplied cash balances of \$98,581 in its tax collector fund.

— SIGNATURE OF CERTIFIED PUBLIC ACCOUNTANT —

A material weakness is a reportable 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 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.

My 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. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Catahoula Parish Sheriff's management and the Legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.



John E. Venable

Area, Louisiana  
June 26, 1997

CATABOULA PARISH TAX COLLECTOR  
Harrisonburg, Louisiana

Statement of Assets and Liabilities  
Arising from Cash Transactions  
May 31, 1957

ASSETS

Cash	\$ 200,157
	*****

LIABILITIES

Due to Voting Bodies and Others	\$ 200,157
	*****

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Statement of Collections, Distributions,  
and Unsettled Balances  
For the Period from July 1, 1996  
to May 31, 1997**

UNSETTLED BALANCE AT JUNE 30, 1996	\$ 1,121,770
<b>COLLECTIONS</b>	
Ad Valorem Taxes	\$ 2,318,083
Angling, Hunting and Trapping Licenses	43,331
Interest on:	
Checking	1,487
Notes	1,000
Outstanding Bonds	3,377
State Revenue Sharing (State 2)	243,148
Tax Notices, Redemption, Etc.	15,941
Occupational Licenses	37,088
Other	21,458
	-----
<b>Total Collections</b>	<b>4,2,328,378</b>
<b>TOTAL</b>	<b>4,2,450,148</b>
<b>DISTRIBUTIONS</b>	
Louisiana Department of Treasury	\$ 35,041
Louisiana Forestry Commission	8,884
Texas Basin Levee District	78,324
Louisiana Tax Commission	790
Catahoula Parish:	
Police Jury	488,473
School Board	1,088,321
Sheriff	554,381
Assessor	202,463
Hospital District No. 2	4,483
Integrated Recreation District	24,898
Delta Recreation District	14,043
Midland Recreation District	4,127
Fire District No. 1	8,780
Fire District No. 2	81,843
Parish Funds	88,334
Tax Redemption, Etc.	4,833
	-----
<b>Total Distributions</b>	<b>4,2,817,824</b>
UNSETTLED BALANCE AT MAY 31, 1997	
Due to Trading Parties and Others	\$ 132,324

The accompanying notes are an integral part of this statement.

**CATBOULA PARISH TAX COLLECTOR**  
Barrisouberg, Louisiana

**Notes to the Financial Statement**

**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. As ex-officio parish tax collector of the parish, the sheriff is responsible for the collecting and distributing of various 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. Reporting Entity**

Louisiana Revised Statute RSARS 24617 (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 the responsibility as ex-officio parish tax collector. Accounts 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 Tax Collection Agency Fund are established to reflect the collections imposed by law, and the distributions pursuant to such law, and uncollected balances due the 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 reflected when paid.

**C. Cash**

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank designated 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.

**2. REVENUE AND EXCESS REVENUE SHARING**

The revenue and excess revenue sharing funds were distributed as follows:

**CATABOULA PARISH TAX COLLECTOR**  
Barringer, Louisiana

**Notes to the Financial Statement**

**2. REVENUE AND EXCESS REVENUE SHARING Fund**

		<u>STATE</u>
Texas Basin Lease District	4	8,954
Louisiana Forestry		595
Catahoula Parish:		
Police Jury		48,183
School Board		88,408
Sheriff		79,845
Assessor		38,174
Metairie Recreation District		1,758
Metairie Recreation District		772
Louisiana Recreation District		842
Fire District No. 1		1,804
Fire District No. 2		1,215
Hospital District No. 2		828
Parishes Funds		4,842
		.....
<b>TOTAL:</b>		<b>4, 288, 282</b>
		.....

**3. CASH AND INVESTMENTS**

All cash is held in FED. insured institutions in checking or interest bearing accounts. As of May 31, 1997 the tax collector fund had \$88,581 in unaccounted deposits with Citibank-LaSalle Bank. The following accounts are currently opened as follows:

<b>BANK ACCOUNTS:</b>	<b>Bank Balance</b>
Checking Account	\$ 121,888
Revenue (Protest Taxes)	... 181,477
<b>Total</b>	<b>\$ 303,365</b>
	.....
<b>Security Deposits:</b>	
FIDIC	\$ 500,000
Federal Home Loan Bank	... 171,788
<b>Total</b>	<b>\$ 671,788</b>
	.....
<b>Uncovered Deposits</b>	<b>\$ 48,581</b>
	.....

**CATAHOULA PARISH TAX COLLECTOR**  
Harrisonburg, Louisiana

**Notes to the Financial Statement**

**4. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 476536 provides that taxpayers, at the time of payment of all taxes due, 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 is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the collector refunds the amount due, with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of taxes paid under protest:

PROTESTED TAXES PAID	\$ 178,188
INTEREST EARNED	2,732
Total Held in Reserve	\$ 180,920

**CATAHOULA PARISH TAX COLLECTOR**

Harrisonburg, Louisiana

Management Letter Comment

May 31, 1997

During the course of the audit, the Sheriff's auditor observed conditions and circumstances that may be improved. Below are situations noted for improvement, the auditor's recommendation for improvement and the Sheriff's response.

**II Unmeasured Cash Balances (Reportable Nonmaterial Internal Control Finding)**

**Situation:** As May 31, 1997 the tax collector fund had unmeasured cash balances of \$98,581 with its bank.

**Recommendation:** State law requires banks that hold government funds to pledge securities for deposits exceeding FDIC coverage for each government unit. The Sheriff should periodically contact his bank to determine that this function is being performed.

**Sheriff's Response:** The Sheriff will contact his bank periodically to determine that all cash balances are measured.

## GRAPHS

**AD VALOREM TAX, ETC. DISBURSEMENTS  
(NOT INCLUDING REVENUE SHARING)**

**SPECIAL DISTRICTS  
\$266,367**

**POLICE JURY  
\$445,292**



**ASSESSOR  
\$174,891**

**SHERIFF  
\$477,357**

**SCHOOL BOARD  
\$1,064,044**

# REVENUE SHARING DISBURSEMENTS

MAY 31, 1997

SPECIAL DISTRICTS  
\$23,503

POLICE JURY  
\$40,183

SCHOOL BOARD  
\$80,488

ASSESSOR  
\$28,174

SHERIFF  
\$77,945

