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OFF
FISCAL
YEAR
ENDING
MAY 31, 1997
DATE OF REPORT
MAY 31, 1997
BY
BACA & SLL

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, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or controller, county 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 SEP 27 1997

**VERNON R
COON**
AUDITORS

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, 1997

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Independent Auditor's Report

HONORABLE JAMES R. SAYRE
CAMERON PARISH SHERIFF AND
EX-OFFICIO 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, 1993, 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. Those 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 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, 1997

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1997, 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 based a report dated August 29, 1997 on my consideration of the internal control structure of the Tax Collector Agency Fund of the Cameron Parish Sheriff and a report dated August 29, 1997 on compliance with laws and regulations.



West Monroe, Louisiana
August 29, 1997

FINANCIAL STATEMENTS

CAMERON PARISH SHERIFF
Cameron, Louisiana
TAX COLLECTOR AGENCY FUNDS

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1997

ASSETS

Cash

\$3,787,071.**LIABILITIES**

Due to taxing bodies and others

\$3,787,071.

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, 1997

UNSETTLED BALANCES, JUNE 30, 1996	<u>\$3,460,517</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	14,080,004
Prior year	47,798
Ad valorem taxes paid under protest	944,024
State Revenue Sharing	197,253
Payment in lieu of taxes	284,000
Spentennia licenses	171,264
Parish occupational licenses	228,650
Interest on:	
MOW accounts	50,676
Indigent taxes	7,583
Protested taxes held in escrow	66,724
Tax refunds, etc.	3,008
Refunds	<u>31,908</u>
Total collections	<u>16,232,038</u>
Total	<u>19,692,555</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	(13,646)
Louisiana Tax Commission	4,380
Cameron Parish:	
Assessor	282,505
Police Jury	3,376,197
School Board	5,405,104
Sheriff	2,608,381
Mosquito Control District	588,904
Ambulance districts	734,494
Hospital	163,260
Recreation districts	630,242
Drainage districts	588,794
Watersheds districts	760,182

(Continued)

CAMERON PARISH SHERIFF
 Cameron, Louisiana
 TAX COLLECTOR AGENCY FUND
 Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1997

DISTRIBUTIONS (CONT'D.)

Cameron Parish (cont'd.)	
Sewerage District No. 1	\$116,000
Port Harbor, and Terminal District	36,000
Pension Funds	432,144
Refunds	<u>21,500</u>
Total distributions	<u>\$585,644</u>
UNSETTLED BALANCES, JUNE 30, 1997	<u>\$3,307,071</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, 1997

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 23 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 wolfing, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:317(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, the distributions pursuant to such law, and unsettled 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, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$3,792,494. All cash is deposited in interest bearing demand accounts, and is secured through \$200,000 of federal deposit insurance and \$8,544,845 of pledged securities (market value) held by the collateral bank in the name of the fiscal agency bank (HAASB Category 3).

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

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 5, Louisiana Revised Statute 38:1379 imposes a statutory requirement on the collateral 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 38 of 1996 were distributed as follows:

Cameron Parishes	
Police Jury	\$39,823
School Board	\$4,088
Assessment District	5,578
Drainage districts	2,924
Water districts	4,677
Sewerage District No. 1	2,081
Hospital services district	2,682
Recreation districts	1,892
East Cameron Port, Harbor, and Terminal District	333
Mosquito Control District	8,246
Sheriff:	
Law Enforcement District	18,287
Commission	48,425
Pension funds	<u>7,977</u>
Total	<u>\$187,253</u>

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1376 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
 Oberlin, 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 Roll Additions			Balance June 30, 1997	
	Balance July 1, 1996	Taxes	Interest		Reductions
1986	\$76,038		\$1,527	\$77,665	
1987	97,137		1,854	99,091	
1988	397,401		7,979	405,380	
1989	186,756		3,758	190,514	
1990	219,640		4,412	224,052	
1991	252,743		5,058	257,801	
1992	304,909		4,117	309,026	
1993	216,059		4,340	220,399	
1994	908,988		9,080	(5545,391)	
1995	891,808		10,952	(416,473)	
1996		\$844,476	13,473	957,949	
Total	<u>\$3,430,828</u>	<u>\$844,476</u>	<u>\$66,218</u>	<u>(\$561,894)</u>	<u>\$3,479,618</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 COON
REGISTERED ACCOUNTANT
PUBLIC ACCOUNTANTS**

**OFFICE OF ACCOUNTS
CAMERON PARISH
ACCOUNTANTS**

**PROFESSIONAL OFFICE OF
CAMERON PARISH
REGISTERED ACCOUNTANTS
AND FINANCIAL SERVICES**

**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, 1997, and for the year then ended and have issued my report thereon dated August 29, 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. Those 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 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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CAMERON PARISH SHERIFF AND
IN-OFFICE TAX COLLECTOR
Cameron, Louisiana
Independent Auditor's Report on
Internal Control Structure
June 30, 1997

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, 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 an 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 internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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
August 29, 1997



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

**WILLIAM BARRON
DIRECTOR OF CAMERON
PARISH GOVERNMENT**

**AGENCY OF CAMERON
PARISH GOVERNMENT
CAMERON, LOUISIANA**

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

**FRANKIE LAWRENCE JR.
SUPERVISOR IN
ACCOUNTING SERVICES
AND FINANCIAL REPORTING**

I have audited the financial statements of the Tax Collector Agency Fund of the Cameron Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated August 26, 1997.

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 Government 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, Do.
June 30, 1997

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
August 28, 1997