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AMERICAN INSTITUTE OF  
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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff

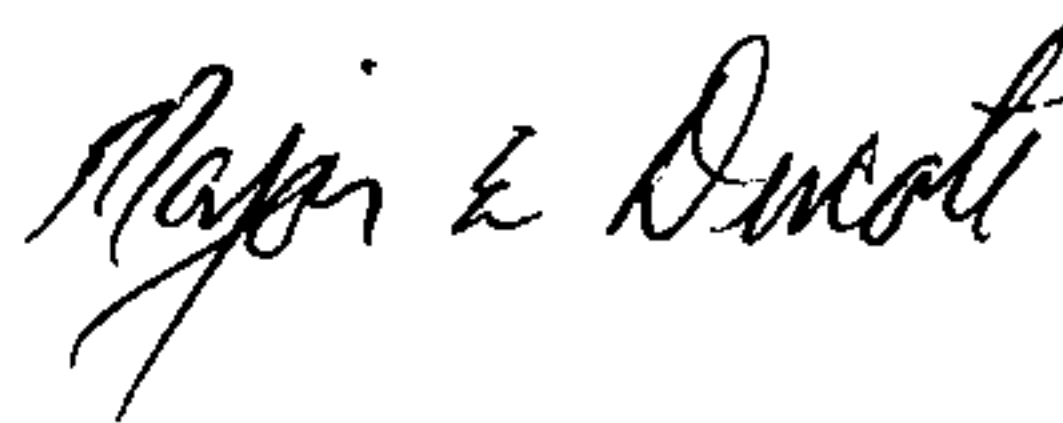
We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 30, 1996.

In connection with our audit of the general purpose financial statements of Pointe Coupee Parish Sheriff and with our consideration of Pointe Coupee Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "AUDITS OF STATE AND LOCAL GOVERNMENTS," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching of funds and reporting in a manner consistent with contracts applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Pointe Coupee Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Pointe Coupee Parish Sheriff, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with the requirements.

This report is intended for the information of the Pointe Coupee Parish Sheriff and legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote  
New Roads, Louisiana  
December 30, 1996



**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements**  
**As of June 30, 1996**

**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. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigation and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem 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 POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Pointe Coupee Parish Sheriff have been prepared in conformity with general accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the sheriff is a separately elected official and is legally separate and fiscally independent, the sheriff is a separate governmental reporting entity. The Pointe Coupee Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the sheriff.

Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Pointe Coupee Parish Sheriff.

**C. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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**POINTE COUPEE PARISH SHERIFF  
New Roads, Louisiana**

**General Purpose Financial Statements  
As of and For The Year Ended June 30, 1996  
With Supplemental Information Schedules**

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 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 FEB 12 1997

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**General Purpose Financial Statements**  
**As of and For The Year Ended June 30, 1996**  
**With Supplemental Information Schedules**

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POINTE COUPEE PARISH SCHOOL BOARD  
New Roads, Louisiana  
June 30, 1996

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INDEPENDENT AUDITORS' REPORT

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff  
P.O. Box 248  
New Roads, Louisiana 70760

We have audited the accompanying general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Pointe Coupee Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

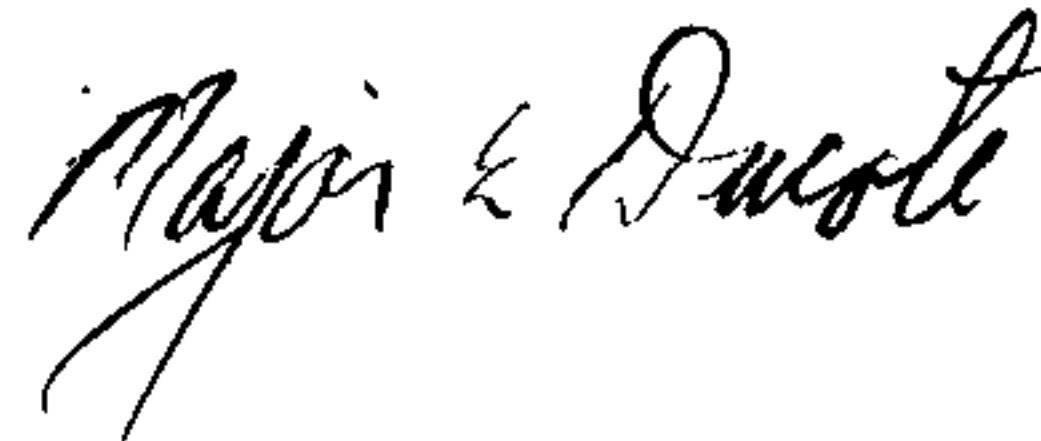
We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "AUDITS OF STATE AND LOCAL GOVERNMENTS." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Pointe Coupee Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued a report dated December 30, 1996 on our consideration of the Pointe Coupee Parish Sheriff's internal control structure and a report dated December 30, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Pointe Coupee Parish Sheriff. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Major and Ducote  
New Roads, Louisiana  
December 30, 1996



**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

**Combined Balance Sheet, June 30, 1996**

	<b>GOVERNAMENTAL FUND TYPE</b>	<b>FIDUCIARY FUND TYPE</b>	<b>ACCOUNT GROUP</b>	<b>TOTAL</b>	
	<b>SPECIAL</b>	<b>AGENCY</b>	<b>GENERAL</b>	<b>(MEMORANDUM</b>	
	<b>REVENUE</b>	<b>FUNDS</b>	<b>FIXED</b>	<b>ONLY)</b>	
	<b>FUND</b>	<b>FUNDS</b>	<b>ASSETS</b>	<b>ONLY)</b>	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,957,570	\$ 28,224	\$ 269,328	\$ 0	\$ 2,255,122
Receivables	121,833	3,632	0	0	125,465
Due from other funds	2,875	0	0	0	2,875
Land, buildings, and equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,454,155</u>	<u>1,454,155</u>
<b>Total Assets</b>	<b><u>\$ 2,082,278</u></b>	<b><u>\$ 31,856</u></b>	<b><u>\$ 269,328</u></b>	<b><u>\$ 1,454,155</u></b>	<b><u>\$ 3,837,617</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts and salaries payable	\$ 88,800	\$ 0	\$ 0	\$ 0	\$ 88,800
Due to other funds	0	2,875	0	0	2,875
Due to taxing bodies and others	0	0	269,328	0	269,328
Compensated absences payable	<u>91,274</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,274</u>
<b>Total Liabilities</b>	<b><u>180,074</u></b>	<b><u>2,875</u></b>	<b><u>269,328</u></b>	<b><u>0</u></b>	<b><u>452,276</u></b>
<b>Equity and Other Credits:</b>					
Investment in general fixed assets	0	0	0	1,454,155	1,454,155
Fund balances					
Unreserved - designated	0	28,981	0	0	28,981
Unreserved - undesignated	<u>1,902,204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,902,204</u>
<b>Total Equity and Other Credits</b>	<b><u>1,902,204</u></b>	<b><u>28,981</u></b>	<b><u>0</u></b>	<b><u>1,454,155</u></b>	<b><u>3,385,341</u></b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b><u>\$ 2,082,278</u></b>	<b><u>\$ 31,856</u></b>	<b><u>\$ 269,328</u></b>	<b><u>\$ 1,454,155</u></b>	<b><u>\$ 3,837,617</u></b>

The accompanying notes are an integral part of this statement.

**POINTE COUPEE PARISH SHERIFF  
New Roads, Louisiana  
GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1996**

<b>REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
Ad valorem taxes	\$ 2,851,011	\$ 0	\$ 2,851,011
Intergovernmental revenues:			
Federal grants	0	44,033	44,033
State grants:			
State revenue sharing	170,569	0	170,569
State supplemental pay	108,644	0	108,644
Miscellaneous	30,465	0	30,465
Local	5,452	0	5,452
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	26,553	0	26,553
Civil and criminal fees	89,645	0	89,645
Court attendance	6,548	0	6,548
Feeding, transporting, and keeping prisoners	592,339	0	592,339
Fines and forfeitures	48,247	0	48,247
Interest	80,718	1,253	81,971
Miscellaneous	<u>146,004</u>	<u>15,989</u>	<u>161,993</u>
 Total revenues	 4,156,195	 61,275	 4,217,470
 <b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	2,660,808	23,011	2,683,819
Operating services	511,901	11,670	523,571
Material and supplies	107,082	17,241	124,323
Travel and other charges	25,998	1,567	27,565
Capital outlay	59,457	0	59,457
Miscellaneous	<u>72,553</u>	<u>21,751</u>	<u>94,303</u>
 Total expenditures	 <u>3,437,799</u>	 <u>75,240</u>	 <u>3,513,039</u>
 <b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	 <u>\$ 718,396</u>	 <u>\$ (13,964)</u>	 <u>\$ 704,431</u>

The accompanying notes are an integral part of this statement.



**POINTE COUPEE PARISH SHERIFF  
New Roads, Louisiana  
GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1996  
(continued)**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 718,396	\$ (13,964)	\$ 704,431
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	0	12,983	12,983
Transfers out	<u>(12,983)</u>	<u>0</u>	<u>(12,983)</u>
Total other financing sources (uses)	(12,983)	12,983	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES</b>	705,412	(981)	704,431
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,196,792</u>	<u>29,962</u>	<u>1,226,755</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,902,204</u>	<u>\$ 28,981</u>	<u>\$ 1,931,186</u>

The accompanying notes are an integral part of this statement.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 1996**

	<u>BUDGET</u>	<u>ACTUAL</u>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>			
Ad valorem taxes	\$ 2,961,700	\$ 2,851,011	\$ (110,689)
Intergovernmental revenues:			
State grants:			
State revenue sharing	170,600	170,569	(31)
State supplemental pay	117,400	108,644	(8,756)
Miscellaneous	0	30,465	30,465
Local	226,900	5,452	(221,448)
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	10,200	26,553	16,353
Civil and criminal fees	89,300	89,645	345
Court attendance	0	6,548	6,548
Feeding, transporting, and keeping prisoners	419,700	592,339	172,639
Fines and forfeitures	53,500	48,247	(5,253)
Interest	62,000	80,718	18,718
Miscellaneous	<u>171,700</u>	<u>146,004</u>	<u>(25,696)</u>
Total revenues	4,283,000	4,156,195	(126,805)
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	2,709,000	2,660,808	48,192
Operating services	491,000	511,901	(20,901)
Material and supplies	124,000	107,082	16,918
Travel and other charges	0	25,998	(25,998)
Capital outlay	55,000	59,457	(4,457)
Miscellaneous	<u>82,000</u>	<u>72,553</u>	<u>9,447</u>
Total expenditures	<u>3,461,000</u>	<u>3,437,799</u>	<u>23,201</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	822,000	718,396	(103,604)
<b>OTHER FINANCING SOURCES (USES) - Transfers out</b>	<u>0</u>	<u>(12,983)</u>	<u>(12,983)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	822,000	705,412	(116,588)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,157,080</u>	<u>1,196,792</u>	<u>39,712</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,979,080</u>	<u>\$ 1,902,204</u>	<u>\$ (76,876)</u>

The accompanying notes are an integral part of this statement.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**6. ACCOUNTS AND SALARIES PAYABLE**

The payables of \$63,696 at June 30, 1996, are as follows:

	<u>General Fund</u>
Accounts Payable	\$ 88,800
Salaries Payable	0
Total	\$ 88,800

The Pointe Coupee Parish Sheriff had an unused line of credit of \$1,500,000 as of June 30, 1996.

**7. PENSION PLAN**

**PLAN DESCRIPTION.** Substantially all employees of the Pointe Coupee Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

**FUNDING POLICY.** Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Pointe Coupee Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Pointe Coupee Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Pointe Coupee Parish Sheriff's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$113,488, \$87,880 and \$92,707, respectively, equal to the required contributions for each year.

**NOTES TO THE FINANCIAL STATEMENTS**



**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet, June 30, 1996**

	<u>SHERIFF'S</u>	<u>TAX</u>	<u>FINES</u>	<u>COMMIS-</u>	<u>INMATE</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>COLLECTOR</u>	<u>FUND</u>	<u>SARY</u>	<u>FUND</u>	<u>FUND</u>
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 11,125	\$ 183,621	\$ 58,471	\$ 13,670	\$ 2,440	\$ 269,328
<b>TOTAL ASSETS</b>	<u>11,125</u>	<u>183,621</u>	<u>58,471</u>	<u>13,670</u>	<u>2,440</u>	<u>269,328</u>
<b>LIABILITIES</b>						
Due to taxing bodies and others	11,125	183,621	58,471	13,670	2,440	269,328
<b>TOTAL LIABILITIES</b>	<u>11,125</u>	<u>183,621</u>	<u>58,471</u>	<u>13,670</u>	<u>2,440</u>	<u>269,328</u>

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements(Continued)**

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund and Special Revenue Fund) and fiduciary (agency funds). These two funds are described as follows:

**Governmental Funds:**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Special Revenue Funds:**

**Multi-Jurisdictional Task Force**

The Multi-Jurisdictional Task Force consists of five participating agencies joining together to form the Pointe Coupee Narcotics Task Force. The task force was formed to reduce drug trafficking. The fund is conducted in accordance with a contract entered into with the Pointe Coupee Parish Sheriff and the Louisiana Commission on Law Enforcement and consisted of reimbursement of federal funds, local cash match, and program income from proceeds of seized property.

**Marijuana Eradication**

This program was conducted in accordance with a contract entered into with the Pointe Coupee Parish Sheriff and the Louisiana Commission on Law Enforcement. The fund was established to search out marijuana being cultivated with the Capital District Area which covers eleven parishes. The fund consisted of federal funds reimbursements and local cash match. Expenditures from this fund were used for supplies and equipment.

**Home Detention Program**

This program was established as an alternative to jailing youths when there is a shortage of juvenile detention beds. The Home Detention program is conducted in accordance with contracts entered into with the Pointe Coupee Parish Sheriff and the Louisiana Commission on Law Enforcement. Expenditures of this fund are for direct payroll expenses. Federal funds are the only revenue source of this fund.

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Governmental Funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The Governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest earnings on time deposits are recorded when the time deposits are matured and the interest is available. Interest on checking and money market accounts is recorded monthly when the interest is available.

Feeding, transporting, and maintenance of prisoners revenue is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

The sale of fixed assets is accounted for as other financing sources (uses) and is recognized at the time the underlying events occur.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements(Continued)**

**E. BUDGETS**

The proposed budbet and amended budget for fiscal year June 30, 1996 were made available for public inspection in accordance with RS39:1306. The proposed budget and amendment, prepared on the modified accrual basis of accounting, were published in the official journal in accordance with RS39:1306. The public hearing was held at the Pointe Coupees Parish Sheriff's office on June 30, 1995 for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

Encumbrance accounting is not employed by the Office of the Pointe Coupee Parish Sheriff.

**G. CASH AND CASH EQUIVALENTS  
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.



**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**I. COMPENSATED ABSENCES**

The sheriff's office has the following policy relating to vacation and sick leave:

Annual Leave

3.5 hours per month for years 0 through 2 years of service.  
7.0 hours per month for years 2 through 5 years of service.  
10.5 hours per month for years 5 through 10 years of service.  
12.0 hours per month after 10 years of service.

Sick Leave

At the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**J. FUND EQUITY**

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

**K. TOTAL MEMORANDUM COLUMN**

The Total Memorandum Only columns are presented to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	14.83	14.83	December 31, 1995
Property Tax	14.63	14.63	December 31, 1996

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1996, the sheriff has cash and cash equivalents totaling \$2,255,123 as follows:

Interest Bearing Demand Deposits	<u>\$2,255,123</u>
Total	<u>\$2,255,123</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the sheriff has \$2,439,479 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$5,348,750 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (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 has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at June 30, 1996:

<u>Class of Receivables</u>	<u>Governmental Funds</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes - ad valorem	\$ 3,856	\$ 0	\$ 3,856
Intergovernmental:			
Federal	73,247	3,632	76,879
State	34,675	0	34,675
Accounts Receivable	10,055	0	10,055
	<u>\$ 121,833</u>	<u>\$ 3,632</u>	<u>\$125,465</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Furniture and Equipment</u>
Balance at June 30, 1995	\$1,400,657
Additions	59,457
Deletion	( 5,959)
Balance at June 30, 1996	<u>\$1,454,155</u>

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements(Continued)**

**8. OTHER POSTEMPLOYMENT BENEFITS**

The Pointe Coupee Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. At retirement, the employee becomes responsible for the total premium for the coverage he/she has in effect at the date of retirement.

**9. COMPENSATED ABSENCES**

At June 30, 1996, employees of the sheriff have accumulated and vested \$91,274 of employee leave benefits, which was computed in accordance with GASB Codification C60. All of this amount is recorded as an obligation of the General Fund.

**10. LEASES**

The sheriff had no capital leases as of June 30, 1996. The sheriff has operating leases of the following nature:

Lease of Land for Sub-Station in Livonia	@ \$100 per month.
Lease of Land for Sub-Station in Innis	@ \$ 50 per month.
Lease of Land for Sub-Station in Lakeland	@ \$ 50 per month.
Lease of hanger and office space	@ \$200 per month.
Lease of copier	@ \$147 per month.

The minimum annual commitments under operating leases are as follows:

	<u>Equipment</u>	<u>Land, Buildings and Office Facilities</u>	<u>Total</u>
1996 - 1997	\$1,764	\$ 4,800	6,564
1997 - 1998	\$1,764	\$ 4,800	6,564
1999 - 2000	\$1,764	\$ 4,800	6,564
2000 - 2001	\$ 0	\$ 4,800	4,800
2001 - 2002	\$ 0	\$ 4,200	4,200

Rental expenditures of \$49,429 for the year ended June 30, 1996 were paid from the general fund.

**11. CHANGES IN AGENCY FUND BALANCES**

See supplemental information Schedule of Changes in Balances Due to Taxing Bodies and Others.

**12. LITIGATION AND CLAIMS**

At June 30, 1996, the sheriff is involved in six lawsuits. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the fiscal year 1996 was \$10,607. All of this amount has been recorded as current-year expenditures in the General Fund.

**MAJOR & DUCOTE**  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff

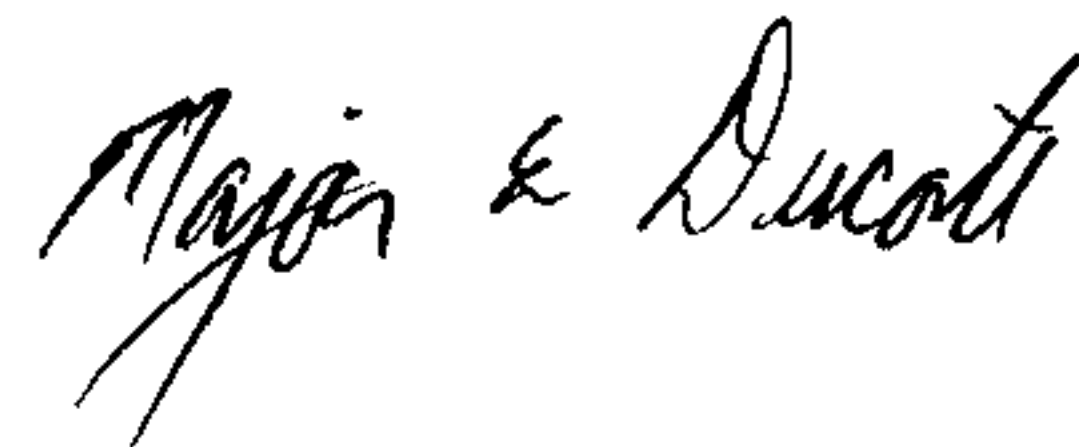
We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 1996 and have issued our report thereon dated December 30, 1996.

We have applied procedures to test the Pointe Coupee Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "COMPLIANCE SUPPLEMENT FOR SINGLE AUDITS OF STATE AND LOCAL GOVERNMENTS". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Pointe Coupee Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Pointe Coupee Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Pointe Coupee Parish Sheriff and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Major & Ducote  
New Roads, Louisiana  
December 30, 1996



**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**13. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Description
1. Utilities - Main Office Courthouse Building
2. Building Maintenance - Main Office Courthouse Building
3. Parish Jail Maintenance - Pointe Coupee Parish Detention Center
4. Feeding, medical care, and transporting of prisoners

**14. Risk Management**

The Pointe Coupee Parish Sheriff is exposed to various risks of loss related to healthcare for employees. The Pointe Coupee Parish Sheriff accounts for and finances its uninsured risks of loss through the General Fund. The general fund provides coverage for up to a maximum of \$20,000 per employee per year. The sheriff's office purchases commercial insurance for claims in excess of coverage provided by the fund up to a maximum lifetime benefit per employee of \$1,000,000.

All governmental funds of the sheriff's office participate in the self insured health benefit program. The claims liability of \$25,104 reported in the general fund at June 30, 1996 is based on the requirements of GASB Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonable estimated.

	Beginning of Fiscal Year Liability	Current Year Claims & Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1995-1996	\$17,754	\$ 234,761	\$227,411	\$ 25,104

As of August 1, 1996, the Pointe Coupee Parish Sheriff discontinued the self-insurance plan and switched to a fully insured health insurance plan.

**15. Fund Balance**

The beginning fund balance for the general fund has been increased by \$8,624 due to the discovery of prior year errors. The predecessor auditor had been accounting for the self insured health benefit program in an agency fund titled Employee Benefit Fund instead of within the general fund or an internal service fund in accordance with GASB Statement No. 10. This increased beginning fund balance from \$1,188,168 to \$1,196,792.

**POINTE COUPEE PARISH SHERIFF  
New Roads, Louisiana**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SHERIFF'S FUND**

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

**FINE ACCOUNT**

The fine account is used to deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

**COMMISSARY FUND**

This fund was established to provide commissary services to prisoners. The net proceeds of commissary sales are used for inmate welfare and other inmate related expenditures.

**INMATE TRUST FUND**

This fund was established as a holding account for prisoner deposits. Money orders or cash are received from the prisoners and deposited into this account and held in the account until requested.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**GOVERNMENTAL FUND - SPECIAL REVENUE FUNDS**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 1996**

<b>REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Intergovernmental revenues:			
Federal grants	\$ 44,033	\$ 44,033	\$ 0
Local	0	0	0
Interest	0	1,253	1,253
Miscellaneous	0	15,989	15,989
Total revenues	44,033	61,275	17,242
 <b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	45,528	23,011	22,517
Operating services	0	11,670	(11,670)
Material and supplies	17,241	17,241	0
Travel and other charges	1,530	1,567	(37)
Capital outlay	(132)	0	(132)
Miscellaneous	20,124	21,751	(1,627)
Total expenditures	84,291	75,240	9,052
 <b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(40,258)</b>	<b>(13,964)</b>	<b>26,294</b>
 <b>OTHER FINANCING SOURCE (USES)</b>			
Transfers in (out)	14,039	12,983	(1,056)
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<b>(26,219)</b>	<b>(981)</b>	<b>25,238</b>
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>29,962</b>	<b>29,962</b>	<b>0</b>
 <b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 3,743</b>	<b>\$ 28,981</b>	<b>\$ 25,239</b>

The accompanying notes are an integral part of this statement.

# MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff  
P.O. Box 248  
New Roads, Louisiana 70760

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, AUDITS OF STATE AND LOCAL GOVERNMENTS. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the Pointe Coupee Parish Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Pointe Coupee Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 30, 1996.

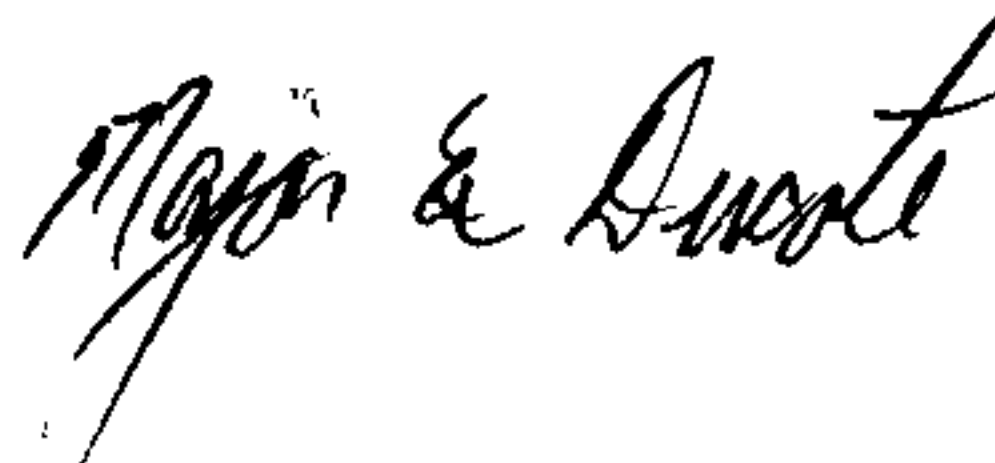
The management of the Pointe Coupee Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.



Our consideration of the internal control structure policies and procedures used in administering federal financial assistance 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, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the Pointe Coupee Parish Sheriff.

This report is intended for the information of the Pointe Coupee Parish Sheriff and legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Major & Ducote  
New Roads, Louisiana  
December 30, 1996

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**\*General requirements:**

Political activities, civil rights, cash management, allowable cost, financial reports, drug free work place and administrative requirements.

**\*Specific requirements:**

Types of services, matching funds and reporting.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, Pointe Coupee Parish Sheriff, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs: In home Detention, Marijuana Eradication, and Multi-Jurisdictional Task Force.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation on internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Pointe Coupee Parish Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

The reportable condition found and managements' response is as follows:

Condition:

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person.

Response:

Due to the size of the Pointe Coupee Parish Sheriff's office, total segregation of accounting duties is impractical. Management will review accounting procedures and make internal control improvements that are cost effective.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1996**

	<u>SHERIFF'S</u> <u>FUND</u>	<u>TAX</u> <u>COLLECTOR</u> <u>FUND</u>	<u>FINES</u> <u>FUND</u>	<u>COMMIS-</u> <u>SARY</u> <u>FUND</u>	<u>INMATE</u> <u>FUND</u>	<u>TOTAL</u>
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 7,403	\$ 542,625	\$ 51,846	\$ 12,648	\$ 3,006	\$ 617,528
<b>ADDITIONS</b>						
Deposits:						
Sheriff's Sales	289,085					289,085
Bonds	7,850					7,850
Fines and Costs			54,256			54,256
Gamishments	109,009					109,009
Other deposits	14		524	47,229	110	47,877
Interest on Investments	1,172	39,301	2,500	478		43,451
Taxes, etc. paid to tax collector		11,948,325				11,948,325
<b>Total additions</b>	<u>407,131</u>	<u>11,987,626</u>	<u>57,279</u>	<u>47,707</u>	<u>110</u>	<u>12,499,853</u>
<b>Total</b>	414,534	12,530,251	109,125	60,355	3,116	13,117,381
<b>REDUCTIONS</b>						
Taxes, fees, etc., distributed to taxing bodies and others		8,363,802				8,363,802
Deposits settled to:						
Sheriff's General Fund	56,203	3,007,636	1,451	10,000		3,075,289
Police jury		898,164				898,164
District Attorney		17,867				17,867
Clerk of Court	24,227	32,106				56,333
Indigent defender board		27,055				27,055
Attorneys, appraisers, etc.	126,579					126,579
Other settlements	196,399		49,203		675	246,277
Other reductions:						
Purchases - merchandise				36,686		36,686
<b>Total reductions</b>	<u>403,408</u>	<u>12,346,630</u>	<u>50,653</u>	<u>46,686</u>	<u>675</u>	<u>12,848,053</u>
<b>BALANCES AT END OF YEAR</b>	<u>\$ 11,125</u>	<u>\$ 183,621</u>	<u>\$ 58,471</u>	<u>\$ 13,670</u>	<u>\$ 2,440</u>	<u>\$ 269,328</u>

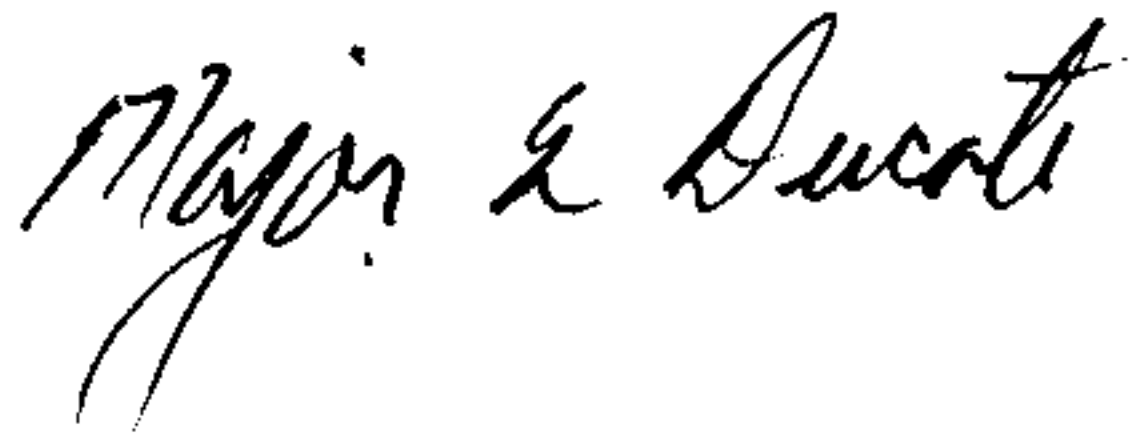
We considered this instance of noncompliance in forming our opinion on whether the Pointe Coupee Parish Sheriff's June 30, 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report date December 30, 1996, on those general purpose financial statements.

We also noted other immaterial instances of noncompliance that we have reported orally to the management of the Pointe Coupee Parish Sheriff.

This report is intended for the information of the Pointe Coupee Parish Sheriff and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote

New Roads, Louisiana  
December 30, 1996

A handwritten signature in cursive script, appearing to read "Major & Ducote", is written in the upper right quadrant of the page.



**MAJOR & DUCOTE**  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH "GOVERNMENT AUDITING STANDARDS"**

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the Year Ended June 30, 1996, and have issued our report thereon dated December 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Pointe Coupee Parish Sheriff, is the responsibility of the Pointe Coupee Parish Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Pointe Coupee Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance.

A material instance of noncompliance that our tests of compliance disclosed and managements' response is as follows:

Criteria:

Under LSA-RS 24:513, the accounts and financial statements of the tax collector must be audited annually and submitted within six months after the end of the audit period.

Condition:

The required audit report for the Pointe Coupee Tax Collector Fund issued in fiscal year 1996 for the year ended June 30, 1995 was furnished to the Legislative Auditor later than six months after the end of the audit period.

Management's Response:

The delay in issuing the audit report was not due to any particular action or lack of action by the Pointe Coupee Parish Sheriff, but was due more to scheduling problems encountered by the previous audit firm. The required audit reports for the year ended June 30, 1996 will be issued timely.



The reportable condition found and managements' response is as follows:

Condition:

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person.

Response:

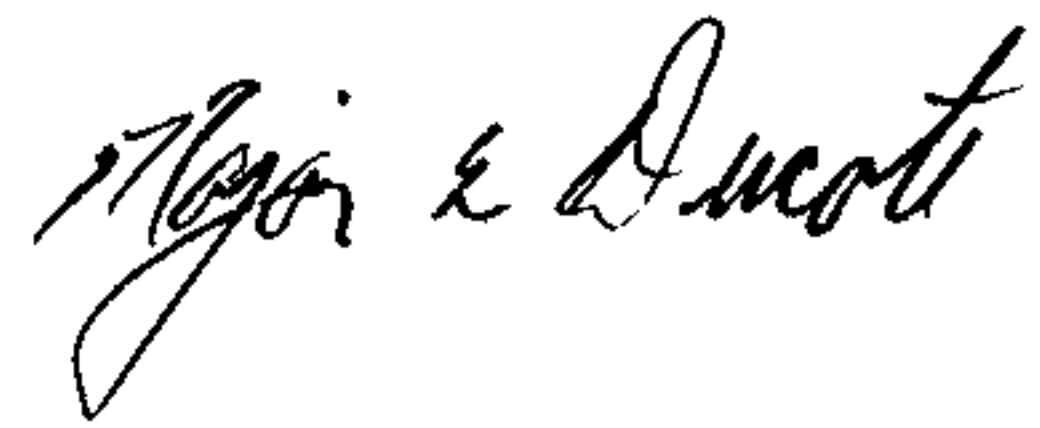
Due to the size of the Pointe Coupee Parish Sheriff's office, total segregation of accounting duties is impractical. Management will review accounting procedures and make internal control improvements that are cost effective.

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 general purpose 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 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, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 1996.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the Pointe Coupee Parish Sheriff.

This report is intended for the information of the Pointe Coupee Parish Sheriff and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Major & Ducote  
New Roads, Louisiana  
December 30, 1996

**MAJOR & DUCOTE**  
CERTIFIED PUBLIC ACCOUNTANTS

VAN P. MAJOR, CPA, PC  
ALOYSIA C. DUCOTE, CPA, PC  
JOAN S. DUCOTE, CPA, PC  
JOHN L. MORRISON, III, CPA, PC

MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff  
New Roads, Louisiana

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 30, 1996.

We have conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Pointe Coupee 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. 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.

In planning and performing our audit of the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

POINTE COUPEE PARISH SHERIFF  
New Roads, Louisiana

Schedule of Federal Financial Assistance  
Year Ended June 30, 1996

<u>Federal Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
United States Office of Juvenile Justice and Delinquency Prevention Passed through the Louisiana Commission on Law Enforcement:		
Home Detention Program	16.540	<u>\$ 10,025</u>
United States Bureau of Justice Assistance Passed through the Louisiana Commission on Law Enforcement:		
Multi-Jurisdictional Task Force	16.579	\$ 23,946
Marijuana Eradication	16.579	<u>\$ 12,705</u>
Total United States Bureau of Justice Assistance		<u>\$ 36,651</u>
Total Program Expenditures		<u>\$ 46,676</u>

# MAJOR & DUCOTE

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## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Paul Raymond Smith  
Pointe Coupee Parish Sheriff  
P O Box 248  
New Roads, Louisiana 70760

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 30, 1996. These general purpose financial statements are the responsibility of the Pointe Coupee Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Pointe Coupee Parish Sheriff, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Major & Ducote  
New Roads, Louisiana  
December 30, 1996

