

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS
(CONTINUED)**

Illegal acts are violations of laws and regulations. Instances of other noncompliance include failures to follow requirements or violations of prohibitions contained in contracts or grant agreements that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of my tests of compliance disclosed no reportable noncompliance findings.

This report is intended for the use of management of the West Baton Rouge Parish Sheriff. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to be 'D. L. J.', is written in a cursive style on the right side of the page.

PHIL T. GRAHAM
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August 8, 1996

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS**

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Port Allen, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of West Baton Rouge Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated August 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those 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 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.

Reportable noncompliance findings consist of irregularities and illegal acts that are not clearly inconsequential and instances of other noncompliance that are material to the financial statements. Irregularities are intentional misstatements or omissions of amounts or disclosures in financial statements.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
(CONCLUDED)

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.

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. I also performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing and detecting irregularities that are material to the financial statements, and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests were less in scope than would be necessary to render an opinion on internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the use of management of the West Baton Rouge Parish Sheriff. However, this report is a matter of public record, and its distribution is not limited.



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August 8, 1996

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Port Allen, Louisiana

I have audited the accompanying statements of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 1996, and the related statement of collections, distributions and unsettled balances for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the comptroller general of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of West Baton Rouge Parish Sheriff is responsible for establishing 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

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are presented in compliance with the requirements by 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.

WEST BATON ROUGE PARISH SHERIFF
 POST ALLEN, LOUISIANA
 TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE #2: STATE REVENUE SHARING FUNDS - COMPLETED

Acchofalaya Basin Levee District	\$	39,826
West Baton Rouge Parish:		
Parish Council		55,725
School Board		100,488
Museum		4,283
Waterworks District No. 1		3,480
Library		39,164
Sheriff:		
Law Enforcement District		48,380
Commission		70,527
Pension Funds		<u>9,388</u>
Total		<u>\$ 412,690</u>

NOTE #3: LITIGATION AND CLAIMS

There is no litigation relating to assessment of property against the Sheriff.

WEST BAYOU POLICE PARISH SHERIFF
POST OFFICE, LOUISIANA
TAX COLLECTOR, SHERIFF FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, section 39 of the Louisiana Constitution of 1878, the Sheriff is the ex-officio Tax Collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

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

The accounts of the Parish Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. As June 30, 1996, the Sheriff had \$42,800 (collected bank balance) on deposit with a local financial institution in an interest bearing demand account. This cash balance, representing unsettled tax collections, is fully secured through federal deposit insurance.

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1320 of 1985 are \$412,890. The following analysis reflects amounts received and distributed as provided by the above mentioned Act from June 30, 1995 through June 30, 1996:

WEST BATON BOUGE PARISH SHERIFF
185 E. OFFICE TRAIL COLLECTOR
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED
BALANCES DUE TO TAXING OFFICES AND OTHERS
JUNE 30, 1936

UNSETTLED BALANCES AT JUNE 30, 1935 \$ 9,140

COLLECTIONS

Ad valorem taxes	20,480,739
Angling, hunting and trapping licenses	150,705
Parish licenses	15,705
Interest on:	
Delinquent taxes	9,000
Investments	6,000
State revenue sharing (note 2)	412,000
Exemptions and refunds	15,707
Tax notices, etc.	5,621
	11,307,042
Total Collections	11,307,042
Total	11,316,182

DISTRIBUTIONS

Atchafalaya Levee District	548,000
Louisiana Department of Wildlife and Fisheries	120,000
Louisiana Department of Agriculture and Forestry	5,100
Louisiana Tax Commission	18,000
West Baton Rouge Parish:	
Parish Council	2,027,800
Council on Aging	306,500
School Board	4,471,070
Museum	240,800
Waterworks District No. 1	10,400
Library	540,370
Sheriff	2,195,370
Clerk of Court	104
Assessor	200,410
Pension Funds	304,300
Exemptions and refunds	15,247
	11,274,180
Total Distributions	11,274,180

UNSETTLED BALANCES AT JUNE 30, 1936
DUE TO TAXING OFFICES AND OTHERS \$ 42,000

The accompanying notes are an integral part of this statement.

WEST BAYON BOONK PARKER SHERIFF
JAN DE-OFFICIO PARKER TAX COLLECTION
STATEMENT OF ASSETS AND LIABILITIES
BALANCE FROM CASH TRANSACTIONS
JUNE 30, 1998

ASSETS	
Cash	<u>\$ 43,000</u>
LIABILITIES	
Due to Taxing Bodies and Others	<u>\$ 43,000</u>

See accompanying notes and independent auditor's report.

INDEPENDENT AUDITOR'S REPORT
(CONCLUDED)

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 1996, and the collections, distributions and unsettled balances of the Tax collector Agency Fund for the period from June 30, 1995 through June 30, 1996, on the basis of accounting described in note 1.

A handwritten signature in dark ink, appearing to read "D. L. J. J. J.", is written in a cursive style on the right side of the page.

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

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August 8, 1986

Honorable Marshall J. Andre
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Box 129
Patt Allen, Louisiana 70367

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 1986, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of management of the West Baton Rouge Parish Sheriff. 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 generally accepted governmental auditing standards contained in the 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 West Baton Rouge Parish Sheriff is the Ex-Officio Tax Collector for the various taxing bodies within West Baton Rouge Parish, and the accompanying statements present information only on his activities as parish tax collector. Furthermore, the accompanying 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.

WEST BAYOU BOSSCH PARISH SHIRLEE
As Ex-Officio Parish Tax Collector
Port Allen, Louisiana

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

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WEST BAYOU BOUGE PARISH SHERIFF
CAS DE OFFICIO EXCISE TAX COLLECTOR
FORT ALLEN, LOUISIANA

Financial Statements and Auditor's Report
as of and for the Year Ended
June 30, 1994

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WEST BATON BOOTH FARMER SHERIFF
IN-RE-OFFICE FARMER TAX COLLECTOR
WEST ALLEN, LOUISIANA
JUNE 28, 1934

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-26-77