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ALLEN PARISH SHERIFF
As Ex-Officio Parish Tax Collector
Orleans, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the District, or Parished, Clerk and other appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revenue Date: NOV 2 0 1987

**VERNON R
COON**
AUDITOR GENERAL, STATE OF LOUISIANA

ALLEN PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Bossier, 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 HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
IN-OFFICE PARISH TAX COLLECTOR
Chalmette, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1997, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Allen Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material 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 Allen Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Allen Parish, and the accompanying financial statements represent 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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ALLEN PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR

Orleans, Louisiana

Independent Auditor's Report,

June 30, 1987

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1987, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with Government Auditing Standards, I have also issued a report dated August 14, 1987 on my consideration of the internal control structure of the Tax Collector Agency Fund of the Allen Parish Sheriff and a report dated August 14, 1987 on compliance with laws and regulations.



West Monroe, Louisiana

August 14, 1987

FINANCIAL STATEMENTS

ALLEN PARISE SHERIFF
Orleans, Louisiana
TAX COLLECTOR AGENCY FUND

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

ASSETS

Cash

\$75,000**LIABILITIES**

Due to taxing bodies and others

\$75,000

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
Charita, Louisiana
TAX COLLECTOR AGENCY FUND

Statement B

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1997

UNSETTLED BALANCES, JUNE 30, 1996	<u>547,815</u>
COLLECTIONS	
All various taxes	8,683,145
State Revenue Sharing	503,176
Sportsman licenses	88,178
Automobile dealer tax	15,987
Parish licenses	46,651
Interest on:	
Time deposits and delinquent taxes	21,520
Tax notices, etc.	3,671
Refunds	<u>1,389</u>
Total collections	<u>9,383,501</u>
Total	<u>9,931,317</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	53,150
Louisiana Forestry Commission	25,435
Louisiana Tax Commission	1,985
Allen Parish:	
Assessor	299,185
Police Jury	2,142,825
School Board	2,582,947
Sheriff	1,033,816
Ambulance district	271,089
Hospital Service District No. 3	86
Recreation districts	209,360
Drainage districts	130,588
Fire protection districts	382,897
Waterworks districts	25,621
Jefferson Davis Parish School Board	64,990
Parish funds	183,370
Refunds	<u>1,335</u>
Total distributions	<u>7,338,871</u>
UNSETTLED BALANCES, JUNE 30, 1997	<u>208,947</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
Sheriff, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:513(B) 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 the uncollected balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$36,645. All cash is deposited in interest bearing demand accounts that are fully secured by federal deposit insurance.

ALLEN PARISH SHERIFF

(Bossier, Louisiana)

TAX COLLECTOR AGENCY FUNDS

Notes to the Financial Statements (Continued)

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

Allen Parish:	
Police Jury	\$196,181
School Board	115,638
Assessment District	36,636
Sheriff	129,874
Jefferson Davis Parish School Board	1,985
Kinder Drainage District No. 2	4,387
Calichala Recreation District No. 1	5,293
Blossfeldt Recreation District No. 3	1,595
Pension funds	<u>9,473</u>
Total	<u>\$500,128</u>

3. AUTO DEALER TAXES

Louisiana Revised Statute 47:1961.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem taxes due on motor vehicles sold during the month. The remittances are deposited into a separate interest bearing account. During December of each year, the dealer's actual tax liability is determined and that amount is transferred to the tax collector account for settlement to the various taxing districts. Any amounts exceeding the auto dealer's tax liability will be distributed among the appropriate taxing bodies. The following schedule provides detail on changes in the separate motor vehicle dealer account during the period ended June 30, 1997:

Balance at June 30, 1996	\$12,038
Remittances	16,138
Transfers to tax collector account	<u>(12,268)</u>
Balance at June 30, 1997	<u>\$15,908</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**

**HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
EX-GRUPO TAX COLLECTOR
Othello, Louisiana**

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated August 14, 1997.

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

The management of Allen 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.

VERNON COON
REGISTERED ACCOUNTANT
MEMBER OF CERTIFIED
PUBLIC ACCOUNTANTS

OFFICE OF VERNON COON,
CERTIFIED PUBLIC
ACCOUNTANTS

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ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR

Orleans, 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 Allen 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 my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

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



West Monroe, Louisiana

August 14, 1997



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

**HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oberlin, Louisiana**

I have mailed the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated August 14, 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.

**MEMBER AMERICAN
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**MEMBER OF AMERICAN
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GOVERNMENTAL
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ALLEN PARISH SHERIFF AND
IN-OFFICIO TAX COLLECTOR
Orleans, Louisiana
Independent Auditor's Report
on Compliance, Etc.
June 30, 1997

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



West Monroe, Louisiana
August 14, 1997