



**ST. HELENA PARISH SHERIFF  
CRENSHURST, LOUISIANA**

General Purpose Financial Statements  
As of and For the Year Ended June 30, 1997  
With Supplemental Information Schedules

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ST. HELENA PARISH MILITARY  
GREENSBURG, LOUISIANA

General Purpose Financial Statements  
As of and For the Year Ended June 30, 1997  
With Supplemental Information Schedules

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Clancy L. Phillips  
St. Helena Parish Sheriff  
Georgetown, Louisiana

I have audited the accompanying general-purpose financial statements of the St. Helena Parish Sheriff, as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the St. Helena Parish Sheriff. My responsibility is to express an opinion on these general-purpose financial statements based on my audit. I did not audit the financial statements of the Tax Collector Fund, which represent 4 percent of the assets of the Agency Funds as June 30, 1997. These financial statements were audited by another auditor whose report has been furnished to me, and my opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Tax Collector Fund, is based on the report of the other auditor. The Tax Collector Fund was audited by another auditor as of and for the year ended July 31, 1997. All amounts reflected in these financial statements for the Tax Collector Fund are reflected as of and for the year ending July 31, 1997.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 statements presentation. I believe that my audit and the report of the other auditors provide a reasonable basis for my opinion.

In my opinion, based on my audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Helena Parish Sheriff, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 18, 1997 on my consideration of the St. Helena Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general-purpose financial statements of St. Helena Parish Sheriff, taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements except the Tax Collector Fund which was audited by another auditor whose report has been furnished to me, and my opinion on the supplemental information, insofar as it related to the amounts included in the Tax Collector Fund, is based on the report of the other auditor and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The Tax Collector Fund was audited by another auditor as of and for the year ended July 31, 1997. All amounts reflected in these financial statements for the Tax Collector Fund are reflected as of and for the year ending July 31, 1997.



Thibodaux, Louisiana

December 18, 1997

**St. Helena Parish Sheriff**  
**Covington, Louisiana**  
**All Fund Types and Account Groups**

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUNDS	EXTRABUDGETARY FUNDS	ACCOUNT GROUPS		TOTAL ASSETS/LIABILITIES
			GENERAL	SPECIAL	
	\$ 1997	\$ 1997	\$ 1997	\$ 1997	\$ 1997
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 25,820	\$ 188,764	\$ -	\$ -	\$ 214,584
Receivables	49,671				49,671
Investments account		11,700			11,700
Due from other funds	7,620	40,000			47,620
Land, buildings, and equipment			30,400		30,400
Other assets - amount to be provided for retirement governmental pension obligations				49,000	49,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>83,111</b>	<b>240,464</b>	<b>30,400</b>	<b>49,000</b>	<b>303,075</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts, salaries, and withholdings payable	104,761				104,761
Due to other funds	40,000	7,620			47,620
Due to other funds - investment		188,764			188,764
Due to employees		17,944			17,944
Other payables				29,000	29,000
Unearned pension long term obligations	49,000				49,000
Accrued interest payable	2,880				2,880
<b>Total liabilities</b>	<b>196,641</b>	<b>214,328</b>		<b>29,000</b>	<b>440,000</b>
Equity available funds			30,400		30,400
Reserves in general fund assets					
Fund balances					
Investment - unexpended	<u>117,120</u>				117,120
fund Equity and Other Credits	<u>117,120</u>		10,000		127,120
<b>TOTAL LIABILITIES FOR ITS AND OTHER DEBITS</b>	<b>\$ 196,641</b>	<b>\$ 214,328</b>	<b>\$ 30,400</b>	<b>\$ 29,000</b>	<b>\$ 440,000</b>

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff**  
**Grenada, Louisiana**  
**Governmental Fund - General Fund**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**

**For the Year Ended June 30, 1997**

**REVENUES**

Ad valorem taxes	\$	247,498
Fees, charges, and contributions for services		80,435
Intergovernmental revenues		187,750
Miscellaneous		62,858
<b>TOTAL REVENUES</b>		<u>578,541</u>

**EXPENDITURES**

Public Safety:		
Personnel services and related benefits		158,907
Operating services		115,582
Materials and supplies		124,184
Taxes and other charges		1,847
Light service		84,889
Capital outlays		(2,367)
<b>TOTAL EXPENDITURES</b>		<u>487,596</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u>89,945</u>

**OTHER FINANCING SOURCES - PROCEEDS FROM**

Long-term debt		-
Sale of assets		11,492

**EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES  
OVER EXPENDITURES**

101,437

**FUND BALANCE AT BEGINNING OF YEAR**

(282,992)

**FUND BALANCE AT END OF YEAR**

\$ (171,555)

The accompanying notes are an integral part of this statement

**St. Helena Parish Sheriff**  
**Greensburg, Louisiana**  
**Governmental Fund - General Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget (GAAP Basis) and Actual**

For the Year Ended June 30, 1997

	YEAR-END - EXPIRING FUND BALANCE 11		
	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
All revenues less:	\$ 111,000	\$ 112,100	\$ 1,100
Fees, charges, and commissions for services	10,100	10,100	0.000
Intergovernmental revenue	200,000	200,000	0.000
Miscellaneous	47,000	43,000	(4,000)
<b>TOTAL REVENUES</b>	<u>308,100</u>	<u>305,200</u>	<u>(2,900)</u>
<b>EXPENDITURES</b>			
Public Safety:			
Personnel salaries and related benefits	105,110	208,927	(103,817)
Operating services	108,000	112,502	(4,502)
Materials and supplies	10,000	14,000	(4,000)
Travel and other charges	700	1,947	(1,247)
Utility services	42,607	39,800	2,807
Capital Outlays	8,700	11,700	(3,000)
<b>TOTAL EXPENDITURES</b>	<u>285,217</u>	<u>488,376</u>	<u>203,159</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>122,883</u>	<u>(183,176)</u>	<u>(306,059)</u>
<b>OTHER FINANCING SOURCES - FROM OTHER FUNDS</b>			
LONG TERM FINANCING	-	-	-
<b>SALE OF ASSETS</b>	-	11,000	11,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>122,883</u>	<u>(172,176)</u>	<u>(49,293)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>(208,100)</u>	<u>(208,100)</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ (85,217)</u>	<u>\$ (380,276)</u>	<u>\$ (295,059)</u>

The accompanying notes are an integral part of this statement.



**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
As of and For the Year Ended June 30, 1997**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-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 investigations 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 local-spring licenses, and fees, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the St. Helena Parish Sheriff have been prepared in conformity with generally 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.

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

As of and For the Year Ended June 30, 1997

II. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the financial reporting entity for St. Helena Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

As of and For the Year Ended June 30, 1997

Because the police jury has authority over the Sheriff's capital budget, the Sheriff was determined to be a component unit of the St. Helena Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

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 fiduciary (agency funds). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, 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.

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
As of and For the Year Ended June 30, 1997

**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 operations.

**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 bases applied. The General Fund is accounted for using a flow of current financial resources measurement focus. Its 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 General Fund uses the following practices in recording revenues and expenditures:

**REVENUES**

All valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and State grants are recorded when the law enforcement district is entitled to the funds.

Interest income on investments and all other revenues are recorded when the income is reasonable and available.

ST. HELENA PARISH SHERIFF  
CINDERHILL, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
As of and For the Year Ended June 30, 1997

Expenditures

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

**E. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 1997 was made available for public inspection at the St. Helena Parish Sheriff's office May 15, 1996 to the date of the public hearing on May 31, 1996. The notice of public hearing on the proposed budget was published in the official journal on May 15, 1996. The budget prepared on the accrual method of accounting 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 budgets and all subsequent amendments.

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
As of and For the Year Ended June 30, 1997

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits 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.

G. 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.

H. COMPENSATED AGENCIES

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

Vacation Leave

Vacation leave is earned by all permanent, full-time salaried employees according to length of service.

- 1 to 3 years = 1 week of vacation
- 3 to 10 years = 2 weeks of vacation
- 10 or more years = 3 weeks of vacation

ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

As of and For the Year Ended June 30, 1997

Vacation leave must be taken in year earned and any unused vacation leave may not be carried forward but shall be forfeited. Upon resignation, termination or retirement, unused vacation leave earned during the current year shall be paid based on current salary.

**Sick Leave**

Sick leave is earned by all permanent full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of seventy-two days and upon resignation, termination or retirement, all unused sick leave shall be forfeited.

Vacation and sick leave is recognized as a current year expenditure in the General Fund when leave is actually taken.

**1. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

**1. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$ 182,597. as follows:

**ST. HELENA PARISH SHERIFF**  
**MONROE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
*As of and For the Year Ended June 30, 1997*

Demand deposits	\$183,588
Other	4
	-----
Total	\$183,592
	-----

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, 1997, the sheriff has \$108,722 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$1,048,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank. On December 12, 1997 an additional \$1,000,000 of securities were pledged by the bank.

**3. RECEIVABLES**

The receivables of \$ 56,103, at June 30, 1997, are as follows:

Class of Receivable	Agency		Total
	Fund	Cash	
Police Jury	\$11,146	\$0	\$11,146
Department of Corrections	25,179	0	25,179
Others	19,784	0	19,784
	-----	-----	-----
<b>Totals</b>	<b>\$56,103</b>	<b>\$0</b>	<b>\$56,103</b>
	-----	-----	-----

The Sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.



**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
As of and For the Year Ended June 30, 1997

**4. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1997, are as follows:

Fund	Due from Other Funds	Due to Other Funds
General	* \$ 7,650.	\$60,000.
Sheriff's	60,000.	7,650.
	-----	-----
Totals	\$67,650.	\$67,650.
	-----	-----

\*Records in the agency funds were not complete to determine other receivables between the funds.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Buildings	\$ 61,804.	\$ 0.	\$ 0.	\$ 61,804.
Vehicles	237,625.	9,290.	34,008.	298,879.
Equipment	57,218.	3,735.	17,349.	43,604.
	-----	-----	-----	-----
Total	\$356,647.	\$ 12,965.	\$ 51,357.	\$318,255.
	-----	-----	-----	-----

**6. PENSION PLAN**

**Plan Description**

Substantially all employees of the St. Helena Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund System, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

ST. HELENA PARISH SHERIFF  
GREENSBORO, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
As of and For the Year (ending June 30, 1993)

All sheriffs and 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 13 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 1985 increased the normal rate by 0.25 percent for all service rendered on or after January 1, 1986). 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 Pensions and Relief Fund, Post Office Box 1565, Monroe, Louisiana 71228, or by calling (318) 382-3191.

Funding Policy

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary, and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.8 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 parish as required and available from insurance premium taxes. The contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 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 St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 1990, 1991, and 1992, were \$12,297, \$15,562, and \$21,336, respectively, equal to the required contributions for each year.

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
*As of and For the Year Ended June 30, 1997*

**7. OTHER POSTEMPLOYMENT BENEFITS**

The St. Helena 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. These benefits for retirees and similar benefits for active employees are provided through an insurance company, whose monthly premiums are paid by the Sheriff.

**8. DEFERRED COMPENSATION PLAN**

The St. Helena Parish Sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until later years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with these amounts, and all income attributable to these amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the St. Helena Parish Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the St. Helena Parish Sheriff in an amount equal to the fair market value of the deferred account for each participant.

Of the \$235,990,588 in the plan at June 30, 1997, \$11,343 was applicable to the St. Helena Parish Sheriff while the remaining \$235,949,246, represents the assets of the other jurisdictions participating in the plan.

**9. LEASES**

There were no lease obligations outstanding at June 30, 1997.

**10. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others follows:

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
As of and For the Year Ended June 30, 1993

Agency funds:	Balance at July 1, 1992	Additions	Deductions	Balance at June 30, 1993
Sheriff's	\$125,713.	228,505.	162,907.	\$191,311.
Tax Collector	141,827.	1,831,428.	3,984,051.	9,204.
Palmer Asset	1,288.	1,815.	1,881.	222.
Deferred Comp.	21,566.	6,823.	17,088.	11,301.
<b>Total assets</b>	<u>\$290,294.</u>	<u>4,907,785.</u>	<u>4,180,927.</u>	<u>\$217,699.</u>

**11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended June 30, 1993:

Long-term obligations payable plus current portion at July 1, 1992	147,025.
Additions	0.
Deductions	<u>(49,000.)</u>
Less current portion	<u>(49,000.)</u>
Long-term obligations payable at June 30, 1993	<u>98,025.</u>

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
*As of and For the Year Ended June 30, 1997*

Bank notes at June 30, 1997 consist of a loan with the Bank of Greenburg, opened July 1994, payable in annual installments of \$49,000, with interest payable semi-annually at a rate of 6.5%. The loan was obtained to finance current operations. \$49,000, is due June 30, 1998 with the balance due June 30, 1999.

In order to secure the performance of all such obligations to bank and the payment of all such indebtedness, Borrower does by these presents hereby assign, transfer and hypothecate unto bank all monies which may become due to it from 75% of all General Revenue, plus the levying of a 9.20 mills on the dollar of all property subject to state taxation in 30, Helena Parish Law Enforcement District, State of Louisiana.

**12. LITIGATION AND CLAIMS**

At June 30, 1997, the Sheriff's Office is involved in five lawsuits which are insured by the Louisiana Sheriff's Risk Management Program.

**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	June 30, 1997 Amount
Sheriff's office- utility bills	17,000
Total	17,000

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
*As of and For the Year Ended June 30, 1997*

**14. RELATED PARTIES**

Warden Wright Foster has under his supervision his son, jailer, Reginald Foster. The Warden left in April 1997 and his son left in August 1993. The Warden's niece Sonja R. Foster works in the office at the Sheriff's office.

Bobby R. Jackson and his brother Leroy Jackson work as jailers.

Ruth Rogers and her sister Dula M. Rogers work as cooks.

**15. DUAL OFFICE HOLDING**

The Chief Deputy for the Sheriff is also the mayor of the Town of Greensburg. This instance of dual office holding may be a violation of LSA R.S. 43:633, which states that no person holding an elective office in a political subdivision of this state shall at the same time hold another full-time appointive office in the government of a political subdivision thereof. The Louisiana Attorney General issued opinion 92-623 on October 29, 1992 which stated that a mayor of a municipality may not, at the same time, serve as a full-time deputy sheriff for the parish, under Louisiana's dual office holding laws.

However, the deputy was commissioned on November 4, 1988, and shortly thereafter an Attorney General opinion No. 88-556 dated December 3, 1988 stated that an elected member of the city council may serve as a full-time salaried deputy sheriff. When the deputy took the job with the sheriff, his understanding of the law, based on the Attorney General opinion in 1988, was that there was no conflict.

**16. FUND DEFICIT**

As of June 30, 1997, the St. Helena Parish Sheriff had a \$132,342 fund deficit. The Sheriff has adopted a four-year deficit reduction plan, that if followed, by June 30, 1999 should reflect a positive fund balance in the amount of \$55,534. The June 30, 1997 financial statements reflect the deficit of \$132,342 and general long term obligations of \$49,025. The June 30, 1996 financial statements reflected a fund deficit of \$208,598 and general long term obligations of \$98,025. The past year has reflected a cumulative \$125,256 decrease in the deficit and the general long term obligations.

**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
*As of and For the Year Ended June 30, 1997*

**17. SUBSEQUENT EVENTS**

**Sheriff**

On July 16, 1996, St. Helena Parish Sheriff Eugene Holland resigned from office and was sentenced to jail on January 10, 1997. Melvin Tynes was named interim sheriff until May 07, 1997 when Chaney L. Phillips assumed the position of Sheriff.

**Subsequent Events:**

Sheriff Chaney L. Phillips is being investigated for alleged wrong doings which he was the master of St. Helena Parish.

**18. COMPLIANCE WITH LAWS**

The St. Helena Parish Sheriff did not comply with Asset Management Law. The Sheriff did not maintain adequate records of property. The records are not complete as to the property that is owned by the Sheriff. The records should include information as to the date of purchase of such property, or equipment, the initial costs or estimated costs if actual costs is not available. The assets list did not include all items owned by the Sheriff.

The St. Helena Parish Sheriff did not comply with the laws regarding daily deposits. All funds of local depositing authorities shall be deposited daily whenever practicable. In testing of deposits, it was found especially in the first part of the fiscal year that there were delays in making deposits. Deposits were not consistently being made daily through out the year.

The General Fund owes the Bond Fund \$60,000. The loan balance was reduced by \$30,000 during the fiscal year. Laws should be followed that prohibit using agency funds for other use.

**SUPPLEMENTAL INFORMATION SCHEDULES-  
FIDUCIARY FUNDS - AGENCY FUNDS**



**ST. HELENA PARISH SHERIFF  
GREENSBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1997**

**FINANCIAL FUNDS - AGENCY FUNDS**

**SHERIFF'S FUND**

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and judgments. 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

**PRISONER ASSET FUND**

The Prisoner Asset Fund accounts for collection of inmates funds and the payment of these collections to the inmates periodically or at the time of release.

**DEFERRED COMPENSATION FUND**

The Deferred Compensation Fund accounts for the deferred portion of employees salaries held by Louisiana Deferred Compensation Plan. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

**St. Helena Parish Sheriff**  
**Covington, Louisiana**  
**Fiduciary Funds - Agency Funds**

**Combining Balance Sheet, June 30, 1997**

	SHREVEPORT FUND	TULSA COLLECTION FUND	PRISONER ASSET FUND	DEFERRED COMPENSATION FUND	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$ 125,370	\$ 9,204	\$ 333	\$ -	\$ 135,707
Investments, at cost				11,342	11,342
Due from other funds	50,000				50,000
<b>TOTAL ASSETS</b>	<b>175,370</b>	<b>9,204</b>	<b>333</b>	<b>11,342</b>	<b>206,249</b>
<b>LIABILITIES</b>					
Due to other funds	7,600	-		-	7,600
Due to taxing bodies and others	170,000	9,204	333	11,342	191,179
Due to employees					
<b>TOTAL LIABILITIES</b>	<b>\$ 177,600</b>	<b>\$ 9,204</b>	<b>\$ 333</b>	<b>\$ 11,342</b>	<b>\$ 207,479</b>

**St. Martin Parish Sheriff  
Governmental Activities  
Fiduciary Funds - Agency Funds**

**Schedule of Changes in Balances Due  
to Taxing Bodies and Others  
for the Year Ended June 30, 1997**

	SHERIFFS 1996	TAX COLLECTOR 1996	PROPERTY AGENT 1996	UTILITY COMPANIES 1996	1997
<b>BALANCE AT BEGINNING OF YEAR</b>	\$ 44,700	\$ 141,800	\$ 5,884	\$ 24,796	\$ 217,180
<b>ADDITIONS</b>					
Deposits:					78,171
Mayor's sales	79,294				47,000
Funds	11,980				1,044
Advance deposits received	1,000				1,000,000
Sales and/or contributions	144,078				28,475
Other deposits	22,949		1,075	6,854	2,474
Trans. fee, etc., paid by tax collector on account	30	1,800,000			1,800,000
Total additions	249,331	1,801,800	1,075	6,854	2,009,574
<b>DEBIT</b>					
<b>DEBIT ITEMS</b>		1,004,804			1,004,804
Trans. fee, etc., distributed to taxing bodies and others representational fee:					2,000
Sheriff's payroll fund	11,000				25,250
RCC, JAC	74,284				9,447
Blacks (others)	5,884				4,417
Club of women					-
Indigent children board					-
Utilities	11,078				11,078
Attorney's, applicants, etc.	36,074		1,000	10,000	111,074
Other activities	36,000	1,000,000	1,000	17,000	1,044,000
Total debits	169,216	1,004,804	1,000	27,000	1,199,020
<b>BALANCE AT END OF YEAR</b>	\$ 185,515	\$ 407,996	\$ 7,884	\$ 28,646	\$ 629,041

COMPLIANCE AND INTERNAL CONTROL REPORT

ANTHONY R. BAGLIO, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION  
2011 Rue Simard  
Hammond, Louisiana 70403  
(504) 542-4155 or (504) 542-4186

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Charney L. Phillips  
St. Helena Parish Sheriff  
Greensburg, Louisiana

I have audited the financial statements of St. Helena Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 10, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance:**

As part of obtaining reasonable assurance about whether St. Helena Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as items 97-1 - 97-3. I have also noted certain immaterial instances of noncompliance that I have reported to St. Helena Parish Sheriff in a separate letter dated December 10, 1997.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered St. Helena Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, would adversely affect St. Helena Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 97-4 through 97-9. I have also

noted other matters involving the internal control over financial reporting that I later reported to St. Helena Parish Sheriff in a separate letter dated December 10, 1997.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, I consider 97-4-97-9 to be material weaknesses.

This report is intended for the information of the St. Helena Parish Sheriff and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Throussard, Louisiana  
December 10, 1997

**St. Helena Parish Sheriff**  
**Georgetown, Louisiana**  
**Current Year Audit Findings**  
**For the Year Ended June 30, 1997**

**Compliance**

**93-1 Asset Management (LA-RS24-315(1))**

The Sheriff did not maintain adequate records of property. The records are not complete as to the property that is owned by the Sheriff. The records should include information as to the date of purchase of such property, or equipment, the initial costs or estimated costs if actual costs is not available. The assets list did not include all items owned by the Sheriff.

**93-2 Daily Deposits (LA-RS99-1212)**

All funds of local depositing authorities shall be deposited daily whenever practicable. In testing of deposits, it was found especially in the first part of the fiscal year that there were delays in making deposits. Deposits were not consistently being made daily throughout the year.

93-3 The General Fund owns the Bond Fund \$60,000. The loan balance was reduced by \$30,000 during the fiscal year. Laws should be followed that prohibit using agency funds for other uses.

**Internal Control Over Financial Reporting**

93-4 Segregation of duties is inadequate to provide effective internal control. Whenever practical duties should be segregated to avoid one person having complete control over a particular fund.

93-5 The Civil Fund had \$37,138 in the bank at June 30, 1997. Records were not current to determine what agencies were entitled to the funds. These records need to be brought current and the funds disbursed.

93-6 The Horse Fund had \$109,172 in the bank, plus a receivable of \$60,000 from the General Fund at June 30, 1997. The fund had receipts of \$124,170 during the fiscal year but only \$49,714 was disbursed to the agencies. The records do not reflect what agencies are due these funds. Controls need to be put in place to be sure records are adequately kept, and payments are made to the agencies.

93-7 Billings to the police jury for prisoner expenses had not been done for March 1997 through November 1997 when the audit began. Controls should be in place to be sure these billings are done on time.

93-8 Records were not current on leave time or k-time. Also, the salaried employees were not keeping track of their time. Controls should be put in place to be sure that records are kept on leave and k-time and that records are kept on hours worked by all employees.

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Current Year Audit Findings  
For the Year Ended June 30, 1997

97.0 Records on the prisoner asset fund were not kept current during the year and were hard accounts reconciled. Controls should be in place to insure that records are kept and the hard accounts are reconciled.



St. Helena Parish Sheriff  
Covington, Louisiana  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1997

Ref.No.	Fiscal Yr Find. Init. Occurred	Description of Finding Internal Control	Corrective Act. Taken Yes/No/Part	Planned Correct. Act/Partial Corr. Act. Taken	Additional Explanation
1	June 96	Indoquate segregation of duties	No	We will work to improve our internal control.	Working on this now.
2	June 96	Bond fund not posted, nor were bank accounts reconciled	Yes		
3	June 96	Prisoner asset fund not reconciled as ledger kept	No	We now have a ledger on each prisoner and the bank account has been reconciled.	
4	June 96	Loans made to general fund from the Sheriff's Bond fund	Part	Prize balance reduced to 60,000 and will be paid as soon as funds are available. Additional loans during the year were paid back.	
5	June 96	Bid law	Yes	No individual purchase exceeded bid limit	See Myra Letter
6	June 96	Salaried employees no time sheets & leave records	No	Salaried employees now have time sheets and we are in the process of updating our leave records	
7	June 96	Daily deposits	Part	The majority of our deposits are now done on time.	
8	June 96	Asset Management Law	No	We are working on our list of assets.	

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1997

Ref. No.	Fiscal Yr Find. Init Occurred	Description of Finding	Corrective Act. Taken Yes/No/Part.	Planned Correct. Act./Partial Corr./Act./Taken	Additional Explanation
<b>Internal Control</b>					
9	June 96	Sheriff's sales commissions	Yes		
10	June 96	Hotel fund balanced in disbursements	No	We have made some payments and are working to update our records.	
11	June 96	Policy on post retirement benefits	No	We will put our policy in writing.	
<b>Compliance</b>					
1	June 96	Same as #2 above			
2	June 96	Same as #3 above			
3	June 96	Same as #4 above			
4	June 96	Same as #5 above			
5	June 96	Same as #7 above			
6	June 96	Same as #8 above			
7	June 96	Same as #10 above			
8	June 96	Payroll taxes late	Yes	Payroll taxes are now done through electronic filing and are being filed on a timely basis.	
9	June 96	Budget law	Yes		

St. Helena Parish Sheriff  
 Greensburg, Louisiana  
 Corrective Action Plan for Current Year Findings  
 For the Year Ended June 30, 1987

Ref No.	Description of Finding	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>Compliance</b>				
97-1	Asset Management Law	We are working on our list of assets.	Chaney L. Phillips	January 1988
97-2	Daily deposits	The majority of our deposits are now done on time.	Chaney L. Phillips	Being done now.
97-3	The General Fund owes the Bond Fund \$60,000. The loan balance was reduced by \$30,000 during the fiscal year. Loans should be followed thru provision using agency funds for other uses.	As soon as funds are available, the General Fund will repay the Bond Fund.	Chaney L. Phillips	As soon as funds are available.
<b>Internal Control</b>				
97-4	Inadequate segregation of duties.	We will work to improve our internal control.	Chaney L. Phillips	Working on the now.
97-5	Civil Fund records were not current and disbursements had not been made.	Records have been updated with ledgers and all payments have been made.	Chaney L. Phillips	Up to date now.
97-6	Bond fund records were not current and disbursements had not been made.	We have made some payments and are working to update our records.	Chaney L. Phillips	February 1988
97-7	Billings for prisoner expenses were not current.	This is almost caught up.	Chaney L. Phillips	January 1988

St. Helena Parish Sheriff  
Greensburg, Louisiana  
Corrective Action Plan for Current Year Findings  
For the Year Ended June 30, 1997

Ref No	Description of Finding	Corr. Action Planned	Name of Contact Person	Anticipated Completion Date
<b>Internal Control</b>				
97-8	Salaried employees use time sheets & leave records.	Salaried employees have leave time sheets, and we are in the process of updating our leave records.	Chauncy L. Phillips	February 1998
97-9	Prisoner Asset Fund not reconciled or ledgers kept.	We now have a ledger on each prisoner and the bank account has been reconciled.	Chauncy L. Phillips	Done now.

**Anthony B. Raglin, CPA**  
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504-542-4155

**MANAGEMENT LETTER**

The Honorable Clancy L. Phillips  
St. Helena Parish Sheriff  
Greensburg, Louisiana

Gentlemen:

In planning and performing my audit of the financial statements of St. Helena Parish Sheriff for the year ended June 30, 1997, I considered the Sheriff's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted certain matters, involving the internal control structure and other operational matters that are presented for your consideration. I previously reported on the Sheriff's internal control structure in my report dated December 18, 1997. This letter does not affect my report dated December 18, 1997, on the financial statements of St. Helena Parish Sheriff.

I will review the status of these comments during my next audit engagement. My comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you or your CPA in implementing the recommendations. My comments are summarized as follows:

**FINDING NO. 1**

**Fidelity Bonds**

Due to the amount of money that is being handled by the Sheriff's Office, it would appear an increase in the fidelity bond coverage for employees and possibly the sheriff be increased. The present coverage of \$5,000 for office personnel and \$20,000 for the sheriff seems low.

**RECOMMENDATION**

Meet with your insurance agent and look at the feasibility of increasing the coverage.

**MANAGEMENT RESPONSE**

We will meet with our insurance agent.

### FINDING NO. 2

#### **Signed Bank Agreement**

A signed bank agreement was not obtained until late in the year pledging securities for your deposits in excess of the FDIC insurance limits.

#### **RECOMMENDATION**

Have someone monitor the amount of securities pledged and be sure a valid security agreement is pledging the securities to your deposits at all times.

#### **MANAGEMENT RESPONSE:**

Our understanding in the agreement was not mandatory until 1987.

### FINDING NO. 3

#### **Purchases of Food and Gas**

In testing accounts spent for food for prisoners, \$27,662 in the aggregate was spent with one vendor. Another \$10,813 was spent with another. Gas and repairs at one station amounted to \$14,813.

#### **RECOMMENDATION**

Need to have procedures in place to shop prices in order to get the best value for your money.

#### **MANAGEMENT RESPONSE:**

We are now shopping prices for food for prisoners, gas, and repairs. We were not able in the past to shop prices because of limited funds.

### FINDING NO. 4

#### **Policy on Post Retirement Benefits**

The Sheriff does not have a written policy of the post retirement benefits available to retired employees.

#### **RECOMMENDATION**

A written policy should be adopted and made available to employees explaining post retirement benefits.

#### **MANAGEMENT RESPONSE:**

We will put our policy in writing.

### FINDING NO. 5

As reported to you in the internal control report, it is apparent that the Agency Fund's records are not adequately being maintained. Monies are not being disbursed to the various agencies in a timely manner. No follow up is being provided to insure that the office functions of the Sheriff's office are being performed. Employees should be cross-trained to be able to handle other employees' jobs and at times switching of employees' job functions would be of some benefit from an internal control standpoint. An analysis needs to be made on why certain job functions are not being done, and changes made to insure that the work gets done.

#### **MANAGEMENT RESPONSE**

We will work to implement your recommendations.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

This report is intended for the information of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Harrison, Louisiana  
December 30, 1997