

3161

OFFICIAL
FILE COPY

DO NOT SEND OUT

When receiving
copies from this
copy and PLACE
DATE in FILE

**EVANGELINE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Vill Park, Louisiana**

Financial Report

Year Ended June 30, 1997

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

100
101
102
103
104
105
106
107
108
109
110

Release Date FEB 11 1998

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
FINANCIAL STATEMENT	
Statement of Collections, Disbursements, and Unsettled Balances, for the year ended June 30, 1959	4
Van Collection Agency Fund	4
Notes to financial statement	1-4
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	5-8

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
SERVICES-PUBLIC ACCOUNTANTS

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

INDEPENDENT AUDITOR'S REPORT

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

1100 Lakeside Drive
Baton Rouge, Louisiana 70801
Phone: 848-2200
Fax: 848-3333
www.koldercpa.com

The Honorable Wayne Martin
Evangeline Parish Sheriff and
Ex-Officio Tax Collector
Wille Platte, Louisiana

We have audited the accompanying statement of collections, distributions, and credited balances of the Tax Collector Fund (agency fund) of the Evangeline Parish Sheriff as of and for the year ended June 30, 1997 as listed in the table of contents. This financial statement is the responsibility of the Evangeline Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statement. 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.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Evangeline Parish Sheriff. In conformity with generally accepted accounting principles, further, the accompanying statement on collections, distributions, and credited balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and credited balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1997, on the basis of accounting described in Note 1.

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SERVICES-PUBLIC ACCOUNTANTS

IN accordance with Government Auditing Standards, we have also issued our report dated September 9, 1997 on our consideration of the Tax Collector Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Saven & Rainey, L.L.C.
Certified Public Accountants

Ville Platte, Louisiana
September 9, 1997

FINANCIAL STATEMENT

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Statement of collections, distributions, and unenclosed balances
 Year ended June 30, 1997

unenclosed balances, July 1, 1996	\$ 328,200
Collections:	
Ad valorem taxes	1,751,541
Angling, hunting, and trapping licenses	314,120
Interest earned on -	
Delinquent taxes	7,108
Federal loans	5,183
General deposits	100,498
State revenue sharing	128,247
Tax notices, advertising, recording fees, dues, etc.	6,157
Redemptions	_____31
Total collections	<u>2,002,754</u>
Total	<u>\$ 2,330,954</u>
Distributions:	
Evangeline Parish -	
School Board	2,708,088
Police Jury	1,878,278
Sheriff	881,748
Assessor	350,348
Wardage districts	60,367
Waterworks District No. 1	98,822
Communication district	88,210
Fire protection districts	438,210
Council on Aging	188,427
Louisiana Department of Wildlife and Fisheries	98,351
Louisiana Department of Treasury	21,828
Louisiana Tax Commission	8,272
Parish funds	188,688
Refunds	7,444
Redemptions	_____2,362
Total distributions	<u>\$ 2,923,888</u>
Unenclosed balances at June 30, 1997	\$ 407,066

The accompanying notes are an integral part of this statement.

SYDNEE PARLIS SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements

11) Summary of Significant Accounting Policies

As provided by Article 9, 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, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 18:1071B requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to her responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collected are established to reflect the collections imposed by law, distributions pursuant to each law, and uncollected balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

12) Interest-Bearing Deposits

Maine law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. As June 30, 1997, the Sheriff has interest-bearing deposits totaling \$271,284 (bank balances) on deposit with local financial institutions. These deposit balances of \$271,284 (bank balances) are fully secured through federal deposit insurance and pledged securities as June 30, 1997.

13) State Revenue Sharing Funds

The revenue sharing funds provided by Act 250 of 1993 were distributed as follows:

SYDNEE PARLIS:	
Police Jury	\$105,000
School Board	104,000
Assessor	42,000
Sheriff	78,000
Council on Aging	38,871
Waterworks District No. 1	3,000
Sanitary Drainage Districts	7,787
Fire Protection Districts	68,450
Reston Funds	18,421
Total	\$732,529

FRANKLIN PARISH SHERIFF
Tulsa Plaza, Louisiana

Notes to Financial Statements (Continued)

14) Unsettled Balances

All valorem taxes paid under protest :

\$153,740 of taxes paid under protest and interest earned to date of \$10,498 on the investment of these funds. These funds are held pending resolution of the protest. \$164,238

Taxes and interest -

\$124 of interest which has not been yielded to taxing bodies 1.4

Angling, Hunting and Trapping Licenses -

\$2,648 of angling and hunting licenses fees collected, but not yet remitted. 2,648

Total unsettled balances, June 30, 1987 \$170,294

DEFENSE, CONTROL, AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED-PUBLIC ACCOUNTANTS

1000 Lakeshore Drive
Suite 1000
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

1000 Lakeshore Drive
Suite 1000
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

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

7/2/2008
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 LAKESHORE DRIVE
SUITE 1000
METAIRIE, LOUISIANA 70002

7/2/2008
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 LAKESHORE DRIVE
SUITE 1000
METAIRIE, LOUISIANA 70002

7/2/2008
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 LAKESHORE DRIVE
SUITE 1000
METAIRIE, LOUISIANA 70002

7/2/2008
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 LAKESHORE DRIVE
SUITE 1000
METAIRIE, LOUISIANA 70002

The Honorable Wayne Merzins
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
7175 Ponche, Louisiana

We have audited the Tax Collector Fund (agency fund) statements of collections, distributions, and unapplied balances of the Evangeline Parish Sheriff as of and for the year ended June 30, 2007, and have issued our report thereon dated September 8, 2007. We conducted our 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 the Tax Collector financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tax Collector Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention existing or significant deficiencies in the design or operation of the internal control over financial reporting 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 financial statements.

7/2/2008
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 LAKESHORE DRIVE
SUITE 1000
METAIRIE, LOUISIANA 70002

Inadequate Segregation of Accounting Functions

finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

recommendation:

Based upon the size of the operation and the non-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

response:

No response is considered necessary.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses 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, we believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Ryder, Champagne, Mann & Rainey, L.L.C.
Certified Public Accountants

Ville Platte, Louisiana
September 8, 2007